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Issues of implementation of the public budget policy of Kazakhstan

Abstract. This article discusses the concept of budget, implementation of budget policy in Kazakhstan, budget expenditures, budget process in Kazakhstan, the main directions of budgetary policy and its implementation. On the basis of the Law of the Republic of Kazakhstan on the public budget the analysis of dynamics of indicators of structure and structure of the budget is carried out. There are stages of the budget process and documents to it. The content of the concepts of budget programs and the state budget is revealed. In order to effectively use and manage budget resources, the basics of adopting results-based budgeting and the need for adopting programmatic budgeting and programmatic cost classification were considered. It is important to assess the quality of budget policy implementation on the basis of indicators of strategic documents.

Keywords: budget policy, budget process, budget expenditures, budget deficit and surplus, budget program, Budget code.

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The budget is a calculation plan of the state, which allows to control the receipt of tax and non-tax revenues, on the one hand, and the process of using the resources of the Republican budget in accordance with the budget statement of expenditures, on the other hand [1]. State revenues and expenditures are made for a certain period and approved in the manner prescribed by law.

The semantic content of the budget are taxes and loans. They determine the state of the budget, depend on the amount of state revenues concentrated in the budget. Taxes and loans, in turn, are pre-determined by the legislation of reproduction [2].

The budget is an art in many respects of art, conducting financial economy and control of rationality of expenditure of national resources [3].

The budget has indirect relations through taxes and loans.

In modern conditions of implementation of budget policy in the Republic of Kazakhstan special attention was paid to effective spending of budget funds. The assessment of the budget policy is carried out according to the results of the activities of state bodies in the areas defined in the strategic documents of the Republic of Kazakhstan, as well as the dynamics of macroeconomic indicators [4].

Budget policy is one of the main instruments of economic policy of the state as a purposeful activity of the state to determine the main objectives and quantitative parameters of the formation of budget revenues and expenditures, public debt management [5].

The most important areas of budget policy are the collection of budget revenues, the implementation of budget obligations, the management of public debt and budget deficits.

Decree of the President of the Republic of Kazakhstan dated June 26, 2013 No. 590 approved

the concept of the new budget policy of the Republic of Kazakhstan «on approval of the Concept of the new budget policy of the Republic of Kazakhstan» [6].

The concept of the new budget policy was developed in accordance with the Address of the President of the Republic of Kazakhstan to the people of Kazakhstan dated December 14, 2012 «Strategy Kazakhstan-2050»: a new political course of the established state [7]. It is aimed at using budget resources within the limits of possibilities and reducing the deficit, ensuring a careful and thoughtful budget and financial process, investing in productive strategic national projects from the point of view of the long term with the use of a rigid system of selection of budget funds and funds of the National Fund.

The concept defines the vision, main approaches and directions of budget policy formation until 2020 and is aimed at ensuring the complexity of reforms in the field of public Finance.

Since gaining independence, Kazakhstan has formed the foundations of a modern system of public Finance management.

The state financial system that meets the conditions and requirements of the market economy, the legislative framework of financial support for the activities of public authorities at the Central and local levels have been created.

Program budgeting and program classification of expenses have been introduced. Sources of income with a breakdown between the Republican and local budgets are fixed on a permanent basis.

In order to achieve macroeconomic stabilization, the financing of the state budget deficit has been transferred to non-inflationary sources since 1998.

An important reform in the budget system of Kazakhstan was the creation in 2000 of the National Fund of the Republic of Kazakhstan in order to accumulate financial resources for future generations through the accumulation of oil revenues, as well as to reduce the dependence of the Republican budget on the situation on the world commodity markets. The national Fund has become an important tool to support macroeconomic stability in the country.

In 2004, the first budget code of the Republic of Kazakhstan was adopted, which streamlined and systematized the existing legislation in the budget system [8].

In order to ensure the interconnection of economic, strategic and budget planning, the division of powers between the Central state bodies and the levels of state administration, including in the budget system, was carried out.

The stability of inter-budgetary relations between the Republican and local budgets was ensured by legislative determination of the volume of transfers of a General nature for a three-year period.

In 2007, work began on creating a qualitatively new model of public administration based on the principles of corporate governance, efficiency, transparency and accountability to society. In order to form an integrated and effective system of state planning aimed at achieving strategic goals and implementing priority tasks of socio-economic development of the country, in December 2007, the Concept for the implementation of a results-based system of state planning was approved.

Based on the concept, a new Budget code of the Republic of Kazakhstan was adopted in 2008, creating a legislative basis for the transition to results-based budgeting. The transition from budget planning to a three-year budget for the year, which became the basis of a new model of state planning, was carried out.

Thus, since gaining independence, Kazakhstan has formed the foundations of a modern system of budget management. Created a unified system of regulation of budgetary relations, the same principles of the budgetary system introduced the mechanism of accumulation of oil revenues, a system of interbudgetary relations. At the same time, there are problems and negative trends in the formation of budget policy in the medium and long term, which can have a negative

impact on its effectiveness.

For several years, there has been a tendency to increase the obligations of the state, increasing the «budget dependency». Current expenditures increased from 59.6% in 2005 to 81.1% in 2013 in total state budget expenditures [9].

Current expenditures on support of housing and communal services, transport industry, agriculture and the volume of subsidies from the state budget are increasing every year.

Despite the annual growth of state budget expenditures, their effectiveness is declining.

At the same time, a tax policy that is not accompanied by an increase in the income base may not be adequate to the growing liabilities in the future. In the long run, this can lead to a balance of public finances.

Effective management of budget resources, as well as implementation are hampered by a large number of programs assigned to various government agencies. There is a duplication of funding directions and tools for the implementation of programs.

Due to the non-completion and continuation of structural reforms in Kazakhstan, as a country with a developing economy, it is quite difficult to ensure the stability of medium-term budget planning.

There is no comprehensive planning of budget investments, which reduces their effectiveness. Is the replacement of public with private investment. The problem of increasing the cost of projects built at the expense of budget funds remains unresolved. The coordinated investment policy of the quasi-public sector and budget investments will lead to a decrease in the efficiency of public investments.

In different phases of the economic cycle, the state budget is different. In a recession, budget revenues are reduced (as business activity is reduced, hence the tax base), the budget deficit on money (if it was initially) increases, and the surplus (if it was discovered) decreases. With growth, on the contrary, the budget deficit decreases (tax revenues, that is, budget revenues, will increase), and the surplus will increase.

The current situation shows a weak relationship between strategic and budget planning. The allocation of budget funds is carried out by estimates, not by the final result. The budget process in the Republic of Kazakhstan in schematic form is shown in figure 1.

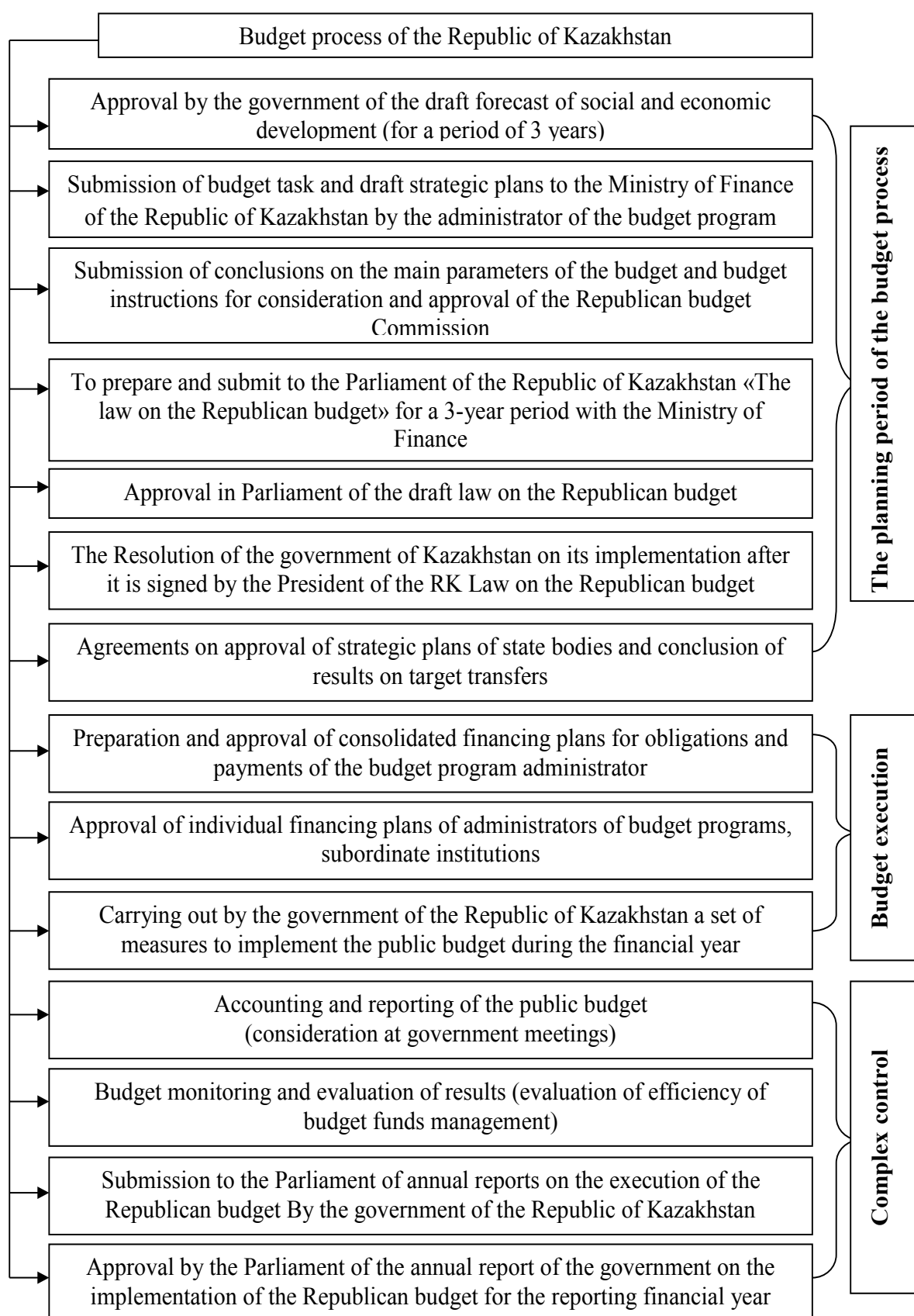


Figure 1. Budget process in the Republic of Kazakhstan
 Note – Compiled by the author

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Concept of the state budget. The idea of a balanced budget becomes popular to the greatest extent with a negative attitude to the state budget deficit. Historically, three concepts concerning the state of the state budget are presented:

- 1) annually balanced budget idea;
- 2) balanced budget idea for the phases of the economic cycle (on a cyclical basis);
- 3) the Idea of balancing the economy, not the budget (the idea of «functional Finance») [10].

To date, for a clear state of the budget policy of the Republic of Kazakhstan, it is necessary to analyze the dynamics of the budget for 2014-2018, indicated in table 1 [11].

Table 1

**Dynamics of indicators of the budget of the Republic of Kazakhstan
for 2014-2018, mln. tenge**

№	Budget performance	2014 y	2015 y	2016 y	2017 y	2018 y
1	Total revenue, including:	6107448	5988005	7744000	9691457	8772318
1.1	Revenue	6034033	5874940	7648362	9609031	8651742
1.2	The amount of coverage of budget loans	72165	112115	91868	82426	120576
1.3	Proceeds from the sale of financial assets of the state	1250	950	3770	0	0
2	Budget cost	7190297	7237323	8646686	11177355	9655571
2.1	Cost	6574979	6864195	8045742	10699154	9353497
2.2	Budgetary credit	118743	190476	315031	282483	250268
2.3	Acquisition of financial assets	496575	182652	285913	195718	51806
3	Deficit	-1082849	-1249318	-902686	-1485898	-883253
4	The financing of the budget deficit	1082849	1256479	902686	1485898	883253
5	Deficit to GDP as a percentage	2,6	3	2	2,9	1,5

Note: compiled by the author according to the Law of the Republic of Kazakhstan on the public budget»

According to table 1, there is a tendency of growth of gross budget revenues in the period from 2014 to 2017, and in 2018 it is slightly reduced. Including revenues also have the same dynamics. The amount of coverage of budget loans in 2015 compared to 2014 increased by 55%, in 2017 compared to 2015 on the contrary will decrease by 26%, in 2018 compared to 2017 sharply increased by 32%.

Revenues from the sale of financial assets of the state also have a floating dynamics equal to zero in the period from 2017 to 2018.

Budget expenditures are an essential part of the effective implementation of budget policy. Budget expenditures of the Republic of Kazakhstan for the analyzed period 2014-2017 have only growth dynamics, i.e. growth by 55%, in 2018 compared to 2017 decreased by 14%. This is due to the reduction of budget revenues by 9% this year. However, the rate of decline in budget revenues below the rate of decline in budget expenditures is estimated as negative.

In 2018 compared to 2017 decreased by 13%.

During the analyzed years, the cost of acquiring financial assets decreased by 8.5 times from 2014 to 2018.

As a result of lower budget revenues and higher budget expenditures, the budget deficit also increased between 2014 and 2018. Thus, in 2016 compared to 2014 produced 180163 million dollars. in 2017, it rose sharply by 65%. The causes of budget deficit are many, for example, the overall recession of the state economy, rising costs of society, increase of social costs that do not meet the level of economic development, the growth of the shadow economy, etc.

For figure 2 the dynamics of revenues and expenditures of the budget of Kazakhstan for 2014-2018 is shown.

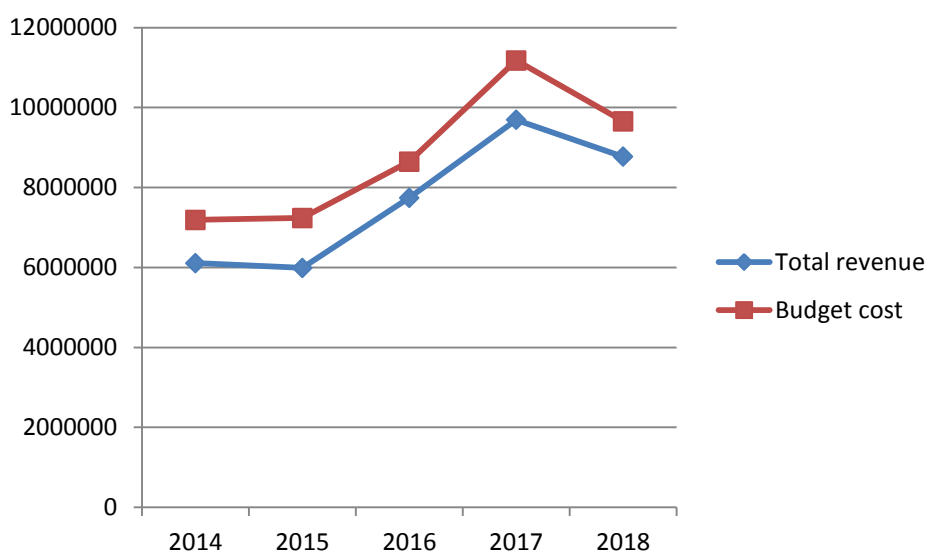


Figure 2. Decree of the Republic of Kazakhstan dated 2014-2018 dynamics of budget revenues and expenditures

Note: compiled by the author according to the Law of the Republic of Kazakhstan on the public budget

Budget deficits are usually covered in the following ways:

- the market for government debt;
- currency issue;
- tax increases [6].

It is important to determine the formation and expenditure of the budget of the Republic of Kazakhstan by analyzing the dynamics of the structure of its expenditure. The dynamics of the

structure of revenues and expenditures of the budget of Kazakhstan for 2014-2018 is shown in table 2.

Table 2

Dynamics of the structure of revenues and expenditures of the budget of Kazakhstan for 2014-2018, million tenge

№	Budget performance	2014	2015	2016	2017	2018
1	Total revenue, including:	100	100	100	100	100
1.1	Revenue	91,4	94,8	93,1	95,72	96,9
1.2	The amount of coverage of budget loans	1,65	2,63	3,64	2,527	2,59
1.3	Proceeds from the sale of financial assets of the state	6,91	2,52	3,31	1,751	0,54
2	Budget cost	100	100	100	100	100
2.1	Cost	98,8	98,1	98,8	99,15	98,6
2.2	Budgetary credit	1,18	1,87	1,19	0,851	1,37
2.3	Acquisition of financial assets	0,02	0,02	0,05	0	0
3	Deficit	-	-166469	-346632	-583212	-602645
4	The financing of the budget deficit	-	15,37	-27,75	64,61	-40,56
Note: compiled by the author according to the Law of the Republic of Kazakhstan on the public budget»						

Share of revenues in budget revenues in comparison with the structure of budget revenues and expenditures share of expenditures in budget expenditures analyzed period 2014-2018 if available on the basis of. Therefore, the budget deficit has grown over the years.

The quality indicator of budget policy is an aggregate index reflecting the ratio of the sum of points of indicators characterizing the most important directions of implementation of budget policy (income, expenses, budget balances and public debt), taking into account weight indicators, to the sum of the number of these indicators calculated for each financial year of the analyzed period. The indicators of budget quality assessment include such indicators as the coefficient of budget independence, the coefficient of budget dependence, the coefficient of budget stability, the effectiveness of financial policy [13].

In the process of formation, approval and execution of the budget, the balance (alignment) of state revenues and expenditures should be ensured. As a result of comparison of expenses and incomes it is possible to reveal their balance.

If revenues are greater than expenditures then the government faces a surplus or surplus. The opposite situation, i.e. the excess of expenditures over revenues, is called a budget deficit. Budget policy of the Republic of Kazakhstan for 2014-2018 indicators characterizing the quality assessment are given in table 3 [14].

Table 3

Indicators characterizing the assessment of the quality and effectiveness of the budget policy of the Republic of Kazakhstan for 2014-2018

№	B u d g e t performance	2014year	2015year	2016year	2017year	2018year
1	Gross domestic product, billion tenge	39 675,8	40 884,1	46 971,2	53 101,3	39 767,1
2	In % to the corresponding period of last year	104,2	101,2	101,1	104,0	104,1
3	Revenues to the state budget, billion tenge	7 321,3	7 634,8	9 308,5	11 567,7	10 808,6
4	% of GDP	18,0	18,7	19,8	22,4	27,2
5	Expenditures from the state budget, billion tenge	7 791,9	8 227,1	9 433,7	12 485,4	11 346,1
6	% of GDP	19,1	20,1	20,1	24,2	28,5
7	Deficit (-) / surplus (+) of the state budget, billion tenge	-1 086,7	-915,7	-737,7	-1 455,3	-833,1
8	% of GDP	2,8	-2,2	-1,6	-2,8	-2,1
9	State debt, billion tenge	5778,4	9300,2	11761,3	13988,2	16045,3
10	The ratio of budget	0,94	0,93	0,99	0,93	0,95
11	Indicators of fiscal sustainability	-	2,83	2,27	2,27	2,20
12	The performance of financial policy	-	1,26	0,80	1,0	0,97
13	Transfers, billion tenge	1955	2 456,4	2 855,5	4 414,3	2 600,0
14	Revenues net of transfers, billion tenge	5366,3	5 178,40	6 453,00	7 153,40	8 208,60
15	The coefficient of budgetary independence	0,73	0,68	0,69	0,62	0,76
16	The coefficient of budget based on	0,27	0,32	0,31	0,38	0,24

Note: compiled by the author according to the Agency of statistics of the Republic of Kazakhstan

According to table 3 the analyzed period 2014-2018 budget coverage ratio is below 1, which means high budget expenditures from budget revenues. The indicator of fiscal sustainability shows a coefficient from 2.83 to 2.20, i.e. it tends to decrease.

The evaluation of the effectiveness of financial policy can be carried out by analyzing certain indicators. The budget dependency ratio is calculated by the ratio of revenues less transfers to total budget revenues for the analyzed period. The coefficient of budget dependence in 2014 was 0.73 and in 2015-2018 this indicator is at the level of 0.68-0.76, which means an increase in budget independence from transfers. Thus, the coefficient of budget dependence in 2014 amounted to 0.27 and tends to decrease in 2015-2018 and is 0.32-0.24.

Every year the number of legal entities created with the participation of the state increases, the costs of their capitalization increase. Funds allocated to quasi-public sector entities are used inefficiently, which is accompanied by the «sale» of assets.

The second stage of the budget process is budget execution. The main documents of this period are shown in figure 3 [15].



Figure 3. Key documents of the budget execution process

Note – compiled by the author

The centralization characteristic of the modern budget system leads to imbalances in the budget system. The system of targeted transfers to the regions, intended only to fulfill the supporting (balancing) nature, became the «second local budget». In 2012, transfers to the regions averaged 61.7% of the total revenues of local budgets. Funding from the public budget for regional activities has increased.

The existing experience of allocating targeted transfers to lower budgets has a number of problems. This is a large number of targeted transfers, complexity of planning, imperfection of the mechanism of transfer of funds to final recipients, transparency of responsibility between the administrator of the public budget programs and the local executive body, weakening of the independence of the regions in decision-making.

The current assessment of the effectiveness of local authorities does not have a direct stimulating effect necessary for the full implementation of results-based budgeting, does not imply a system of encouraging the achievement of high results, evaluation of efficiency. As a result, the independence, responsibility and efficiency of local authorities in solving the problems of socio-economic development of regions are reduced [16].

With the growth of accumulation of financial resources in the National fund, the full placement of its funds in financial instruments of foreign countries will allow not only to receive a stable investment income, but also to have a great risk.

Despite the measures taken by the National bank of the Republic of Kazakhstan to diversify foreign exchange assets, vulnerability to possible negative trends in the global financial market remains.

The need for a radical solution to the above problems and correction of negative trends, in turn, determines the need for the formation of a new budget policy. As criteria of efficiency of budgetary policy it is possible to present the following [17]:

- in general, the level of accumulation of budget revenues, in particular taxes;
- degree of fulfillment of budget obligations;
- dynamics of the budget deficit and the rate of growth of public debt;
- care about the amount of financial resources in the state budget, maintenance;
- the level of monetization of the budget deficit;
- the amount of foreign exchange reserves used to finance the budget deficit;
- dynamics of gross domestic product;
- unemployment rate;
- the degree of execution of legislative and equivalent acts on the budget.

The systems used in different countries have a common goal of improving the efficiency of public sector management, however, as the study of world experience shows, there is no single methodology and terminology.

The following conclusions can be drawn on improving the implementation of budget policy in Kazakhstan:

- the issues of improving public administration should be considered in conjunction with the issues of improving budget planning;
- careful consideration should be given to determining the appropriate sequencing of reforms to ensure that they are sustained;
- it is necessary to ensure the availability of appropriate conditions for the successful implementation of the correct program-target approach. As a rule, first of all it is necessary to ensure the order of execution of the adopted budgets;
- you need a pragmatic approach to the reform of public administration, i.e. any innovation must be based on country and regional characteristics and taking into account the existing peculiarities in specific areas of public service.;
- reforms need to pay great attention to the human factor. The failure of the transition from

cost-based to results-based budgeting was largely due to the lack of awareness of the objectives of the reforms, incentives to support them, active involvement in the implementation of reforms and the lack of sufficient authority to implement them;

- it is important to take care in advance of the capacity-building needed for reforms: the allocation of appropriate funds, the establishment of an institutional framework, the training of staff;

- the introduction and implementation of results-based budgeting is a multi-year integrative process, during which the methods of planning the socio-economic results of ministries and departments, measuring these results, as well as the forms of reports on their achievement will inevitably vary and improve. The budget process itself will also change, including the forms of submission of budget applications, their analysis and approval. It is necessary to envisage the introduction of effective mechanisms for continuous reassessment and clarification of the basic concepts of reforms.

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Қазақстанның республикалық бюджет саясатын жүзеге асыру мәселелері

Аңдатпа. Берілген мақалада бюджет түсінігі, Қазақстанда республикалық бюджет саясатын іске асыру, бюджет шығындары, Қазақстандағы бюджеттік үрдісі, бюджет саясатының маңызды бағыттары мен оны жүзеге асыру тәртібі қарастырылған. Қазақстанның республикалық бюджет туралы заңының негізінде бюджет құрамы мен құрылымы көрсеткіштерінің динамикасына талдау жасалған. Бюджет үрдісінің кезеңдері мен оның құжаттары қарастырылған. Бюджеттік бағдарламалар мен мемлекеттік бюджеттің тұжырымдамаларының мазмұны ашылған. Бюджеттік ресурстарды тиімді пайдалану және басқару мақсатында нәтижеге бағытталған бюджеттеуді қабылдау негізі мен бағдарламалық бюджеттеу және шығыстарды бағдарламалық жіктеу қабылдану қажеттілігі қарастырылды. Бюджет саясатын жүзеге асырудың сапасын бағалауды стратегиялық құжаттар көрсеткіштерінің негізінде жасау маңызды.

Түйін сөздер: бюджет саясаты, бюджеттік үрдіс, бюджеттік шығындар, бюджет дефициті мен профициті, бюджеттік бағдарлама, бюджет кодексі.

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Вопросы реализации республиканской бюджетной политики Казахстана

Аннотация. В данной статье рассмотрены понятие «бюджет», реализация республиканской бюджетной политики в Казахстане, расходы бюджета, бюджетный процесс в Казахстане, важнейшие направления бюджетной политики и порядок ее реализации. На основании данных Закона Республики Казахстан о республиканском бюджете проведен анализ динамики показателей состава и структуры бюджета. Исследованы этапы бюджетного процесса и документы их реализации. Раскрыто содержание концепций бюджетных программ и государственного бюджета. В целях эффективного использования и управления бюджетными ресурсами рассматривались основы принятия бюджетирования, ориентированного на результат, и необходимость принятия программного бюджетирования и программной классификации расходов. Отмечена важность оценки качества реализации бюджетной политики на основе показателей стратегических документов.

Ключевые слова: бюджетная политика, бюджетный процесс, бюджетные расходы, дефицит и профицит бюджета, бюджетная программа, Бюджетный кодекс.

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