

Tuyakbayeva N.S.,
Madibekova A.R.

**Some aspects of legal regulation
of the budgetary systems of the
Republic of Kazakhstan**

Туякбаева Н.С.,
Мадибекова А.Р.

**Қазақстан Республикасы
бюджет жүйесін құқықтық
реттеудің кейбір аспектілері**

Туякбаева Н.С.,
Мадибекова А.Р.

**Некоторые аспекты правового
регулирования бюджетной
системы Республики Казахстан**

This paper considers the legal aspects of the budget system of the Republic of Kazakhstan. Based on the opinion of Kazakhstan and Russian scientists were the conclusions and suggestions. The article examines the issues of functioning of the budgetary system in the Republic of Kazakhstan, the main stages of the budget process.

Key words: budget, budget system, budget process, budget procedures, the state budget.

Мақалада Қазақстан Республикасының бюджет жүйесін реттеудің құқықтық аспектілері қарастырылған. Қазақстан және ресей ғалымдарының ойына сәйкес ұсыныстар мен қорытындылар жасалған. Мақалада Қазақстан Республикасы бюджет жүйесінің қызмет ету мәселелері мен бюджет үрдісінің негізгі кезеңдері қарастырылған.

Түйін сөздер: бюджет, бюджет жүйесі, бюджет процесі, бюджет тәртібі, республикалық бюджет.

В данной статье рассмотрены правовые аспекты регулирования бюджетной системы Республики Казахстан. Основываясь на мнении казахстанских и российских ученых, были сделаны выводы и предложения. В статье исследуются вопросы функционирования бюджетной системы в Республике Казахстан, основные этапы бюджетного процесса.

Ключевые слова: бюджет, бюджетная система, бюджетный процесс, бюджетные процедуры, республиканский бюджет.

**SOME ASPECTS OF
LEGAL REGULATION
OF THE BUDGETARY
SYSTEMS OF THE
REPUBLIC OF
KAZAKHSTAN**

At each stage of development of Kazakhstan as an independent state was set the purpose – to achieve a transparent, efficient and stable budget, providing as much as possible the needs of the population and the quality performance of public services and functions. Effective use of budgetary funds can be reached not only fiscal actions, but also increase of logistics of the budgetary process. One of the mechanisms allowing the state to carry out economic and social policy is the budgetary system.

One of the principles of the budgetary system of Kazakhstan is the principle of independence of budgets which regulates the right of all levels of public administration independently to carry out the budgetary process. Thus to a certain level of public administration the Budgetary code established an appropriate level of the budget: republican budget, budgets of the cities of Astana and Almaty, district, city budget of regional value and at last, regional budget.

According to the named principle of the budgetary system, in our country all levels of the budget are independently considered, approved and executed by the appropriate authorized bodies. However use with practical application of the norms regulating limits of independence of local budgets testifies to their rigid limitation.

In the Message to the people of Kazakhstan «Strategy Kazakhstan – 2050» the New political policy of established state» the President of the Republic of Kazakhstan N. A. Nazarbayev one of important priorities of modernization of macroeconomic policy named improvement of the budgetary policy: «... even the most modern objects become burden for the budget if demand expenses on maintenance, but don't bring in incomes and don't solve problems of citizens of the country» [2].

Formation of essentially new system of state planning allows to form the budget proceeding from the purposes and problems of a state policy and to carry out distribution of the budgetary resources between administrators of the budgetary programs taking into account achievement of concrete results according to strategic objectives, tasks, priorities. These questions are in the center of attention of many domestic and foreign scientists. At the same time, problems of improvement of the budgetary processes in system of public administration of the Republic of Kazakhstan. The purpose of this article is the analysis and identification of the main problems

of functioning of the budgetary process in system of public administration of the Republic of Kazakhstan and development of offers on its improvement.

Achievement of this purpose is possible only through centralized, based on submission of interests of separately taken areas or area to interests of the state, distribution of the income and expenses between levels of budgets. And such mechanism of regulation of the interbudgetary relations is available: the types of income enlisted in republican and local budgets, and also the carried-out expenses are legislatively determined by all directions of the state services. One of the mechanisms allowing the state to carry out economic and social policy is the budgetary system. Through it financial resources which are redistributed and used further for the solution of economic and social problems of society, ensuring performance by the state of the functions and tasks assigned to it [3] will be mobilized.

For today the main problems of development of the budgetary process in the Republic of Kazakhstan is development of techniques on effective monitoring and an assessment of results as before adoption of the new Budgetary code of function of control of efficiency of use of budgetary funds carried out only reports of government bodies, planned and unscheduled inspections of budgetary organizations [1] were also one of instruments of control.

In the Republic of Kazakhstan the budgetary transformations for the purpose of reorientation to productivity and efficiency of the public expenditures are begun. The essence of new approaches to the budgetary process consists that results of budget performance are measured not by extent of development of the allocated budgetary appropriations, and achievement of concrete socially significant results of the pursued budgetary policy. It means gradual refusal of budget financing of the budgetary expenses and allocation of budgetary funds for the providing the state services and implementation of activity answering the strategic directions and the purpose of government bodies.

In new conditions the task to prove the budgetary demands not from the point of view of expenses as it became still, and proceeding from results of their activity is set for government bodies. The budgetary program has to show accurately communication «a task – expenses – direct result (volume of the rendered budgetary services)». Thus the budgetary programs are formed at the level of services and have to reflect communication of the planned expenses of government body, indicators of quality and number of the services rendered to them and its strategic objectives. Thus, reorientation of activity

of government bodies from formal execution of the functions and development of budgetary funds for rendering high-quality services to citizens, legal entities, the Government, Parliament and achievement of the end results is reached.

Improvement of practice of budget planning is the mechanism of increase of efficiency of the public expenditures. Measures of improvement of the budgetary process can have short-term effect, and can lead to radical changes. Leads introduction of the budgeting focused on result, changing in a root not only the maintenance of all stages of the budgetary process, but also the concept of management of the public expenditures to such changes. The reforms in public sector of Kazakhstan connected with an initiative of introduction of the budget planning focused on results and quality of providing the state services found the reflection in a number of the regulations adopted by the Government.

The new Budgetary code was developed according to the principles of continuity with the existing budgetary legislation, introductions of the state planning focused on result, the most independent application by participants of the budgetary process of standards of the budgetary legislation, an exception of ambiguous interpretation and improvement of edition of articles [1].

The central idea of the new Budgetary code I was reconsideration of all budgetary process, its direction on receiving concrete results, transition from the operating «management of expenses» to «management of results». In the new Budgetary code the foundation of introduction of the budgeting focused on result in practice of budget planning of the Republic of Kazakhstan which at the center sets the strategic objectives and tasks expected social and economic results of activity of government bodies is laid. It is carried out by means of mobilization of resources through the appropriate budgetary programs [1].

Independence and equality of the lower budget levels in relationships with superiors, it is appropriate to simplify the budgetary process as follows:

1) at akimats of all levels authorized bodies on budget planning and authorized bodies on economic planning to unite in uniform government body with introduction it in structure of the central authorized body on budget planning with the status of territorial division;

2) the central authorized body on budget planning together with territorial divisions develops projects republican and regional (district) budgets and presents to the Government;

3) The government introduces the bill on the republican budget in Parliament, and also agrees

on drafts of regional budgets with the subsequent direction in the relevant akimats;

4) regional akimats bring the draft of the regional budget approved by the Government on the statement in a regional maslikhat and agree on drafts of regional budgets with bringing to regional akimats for the approval by regional maslikhat.

New technologies of budgeting and cost management in the Republic of Kazakhstan are in many respects borrowed from foreign practice. In the international practice in the field of management of public finance various types of the documents developed at various stages of planning, the budgetary cycle and allowing to judge quality of work of the government, the ministries, other administrators of the budgetary programs [4] are used. The new Budgetary code of the Republic of Kazakhstan provides use in the budgetary process of the following documents:

1) forecast of social and economic development and budgetary parameters of the republic or regions;

2) law on the republican budget, solution of a maslikhat on the local budget;

3) strategic plans of government bodies;

4) operational plan.

These documents weren't developed in Kazakhstan earlier, are new and are entered according to the principles of the budgeting focused on results [1].

In this way, with the aim of forming the budget programs in accordance with the principles of budgeting, oriented to results, the Unified Budget Classification and rules of drafting the budget proposal should be improved. Implementation of measures to improve the process of budget planning will have positive impact on the budget execution procedures, to wit budget programs administrators are given more autonomy in the framework of budget programs to achieve the desired results, strengthen the monitoring of the implementation of the indicators provided for in the budget program.

References

1 Budgetary code of the Republic of Kazakhstan: The law of the Republic of Kazakhstan of December 4, 2008 No. 95-IVS with changes as of 23.11.2012//DB «Lawyer»: – <http://www.zakon.kz>. (2008) – December 4.

2 The message of the President of the Republic of Kazakhstan to the people of Kazakhstan of December 14, 2012 (2012) Strategy «Kazakhstan – 2050» the New political policy of the established state»//www.akorda.kz/

3 Zeynelgabdin A.B. (2008). Financial system of Kazakhstan: formation and development: the monograph – Astana: Prod. KazUEiMT, – 226 pages.

4 Manning N., Parison N. (2002). Reform of public service: a technique of carrying out functional reviews / Lanes with English M., GUVShE.