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A. B. Alibekova

L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan.

E-mail: alibekovaiga87@mail.ru

**THEORETICAL APPROACHES TO THE MODERN
INTERPRETATION OF INTER-BUDGET RELATIONS
IN THE REPUBLIC OF KAZAKHSTAN**

Abstract. Currently, the inter-budget relations plays a crucial role in the life of states. In this regard, this article addresses the issues of inter-budget relations in Kazakhstan. The topic of reform was considered, which was mentioned in the message of the Head of State Kasim-Zhomart Tokayev to the people of Kazakhstan of September 2, 2019. Approaches to the content and organization of the concept of "inter-budget relations" have been analysed. Consideration of the opinion of Kazakhstan and abroad scientists. Shown descriptions of the principles on which inter-budget relations are based, conclusions on approaches to the organization of inter-budget relations. Regulation of inter-budget relations is the main mechanism for their effectiveness. Financial alignment is the way to provide financial resources. The entire analysis on the topic is based on economic literature and financial practice.

Keywords: inter-budget relations, budget system, financial alignment, budget divisionism (regionalism), reform, financial levers.

Introduction. The budget system of the state is based on permanently developing economic relations and political structure, is represented in various forms of formation and use of financial resources, in the totality of budgets of various levels regulated by regulatory legal acts.

The budget system has an important role to play in the implementation of the financial policy of the state, the goals of which are determined by its economic policy. At the same time, the importance of state financial regulation through the budget system is difficult to overestimate, although one cannot but take into account the current changes in the practice of redistributing financial resources. This redistribution is increasingly carried out through the financial market, based on their supply and demand.

Therefore, the role of state regulation of market relations should be strengthened through tax, financial sanctions and preferential systems.

In the Address of the Head of State Kassym-Zhomart Tokayev to the people of Kazakhstan dated September 2, 2019, he outlined a number of tasks in paragraph V Strong regions-a strong country. The first increase in the efficiency of local authorities. The second reform of intergovernmental fiscal relations born in eformirovanie budget system and intergovernmental fiscal relations requires understanding gained national and international experience, budget allocation trends, their implementation in practice of the budget process, as well as the definition of measures aimed at solving the most important, priority issues in the public sector. The direction of transformations in the budget system should be carried out taking into account the requirements of quick adaptation of the measures taken to the existing conditions [1].

Methodology. In the works of foreign experts, the term "inter-budgetary relations" is not formulated, is identified with a well-known concept

“Fiscal federalism”, “fiscal federalism”. Meanwhile, these concepts characterize different economic categories.

The systematization of the analyzed definitions of the concept of “inter-budgetary relations” is presented in table 1.

Table 1 - Analysis of approaches to content organization of the concept of "intergovernmental relations"

Author	Approaches to the concept of "intergovernmental relations"	Comment
Budget Code of the Russian Federation	The relationship between the bodies of state power of the Russian Federation, authorities of subjects of the federation and the local Selfmanagement	Target settings are not specified, application areas – budget Process
Budget Code of the Republic of Kazakhstan	Relationships are called budgetary. between upstream and downstream budgets in the budget process	Not specified for what about this relationship
Finances in and I constitution of Federal Republic of Germany	Inter-budgetary relations are relations between authorities at various levels regarding the differentiation of income and expenses; the distribution of joint taxes according to temporary standards, as well as the redistribution of funds between budgets of various levels.	Comprehensively reflect the financial aspects and the N th updated on what about are these relationship tools
Economicdictionary	Inter-budgetary relations (federalism) is a form of autonomously functioning budgets of various levels of state power, based on clearly formulated in fixed legislative norms, regulations.	Identification of concepts "Intergovernmental relations" and "federalism"
Vasilieva M.V., Maly N.A., Perekrestova L.V.	The totality of interactions between the government bodies of the Russian Federation and the authorities of the constituent entities of the federation and local self-government regarding the delimitation and consolidation of budget powers, the observance of the rights, duties and responsibilities of the authorities in the preparation, approval and execution of budgets ensuring the implementation of budgeteffective distribution and redistribution policies	Bulky definition. The concept of “effective distribution policy” needs to be clarified. This policy cannot be the target setting of intergovernmental relations.
Babich A.M., Pavlova L.N.	The totality of relations between public authorities, authorities of the subjects of the federation and local self-government regarding the delimitation and consolidation of budget powers, respect for the rights, duties and responsibilities of authorities in the field of compilation, approval and enforcement budgets and budget process.	The possibility of deviation of authority of authorities from legal norms is allowed. The concepts of "drawing up, approval and execution of budgets" and " Budget process " Are identical
Lyubimtsev Yu.	Systematically organized cash flows and relations between subjects of intergovernmental relations on the formation, distribution and use of budget funds and grants	Not specified sous The object of inter-budgetary relations. The notion of "grant" YaV wish to set up part of the budget and can be seen outside of his.
About Mirbaev S.M., Intykbaeva S.Zh., Adambekova A.A., Parmanova R.S.	M budgetary refers to the relationship between higher and lower budgets in the budget process	Interpretation is given in accordance with the Budget Code
Melnikov V.D.	M budgetary refers to the relationship between higher and lower budgets in the budget process	Interpretation is given in accordance with the Budget Code
Nurumov A.A.	An effective system of intergovernmental relations is a compromise, a product of the synthesis of the economic interests of the state, population and entrepreneurship	The basis of this compromise is not clarified, the financial component of the independent Management
Isakhova P.B.	M budgetary refers to the relationship between higher and lower budgets in the budget process	The interpretation is given in accordance with Budget Code
Kuchukova N.K.	The current mechanism of intergovernmental relations does not stimulate the strengthening of the tax base of local budgets and budget alignment by region.	An assessment of the mechanism of regulation of intergovernmental relationship.
Note – Systematized by the author.		

It should be noted that in Kazakhstani publications, the definitions of the term are mainly given in accordance with the current legislation.

Results of a research. The works of Kazakhstani scientists assessed the current practice of inter-budget relations and the authors' vision for this economic category. Kazakhstani scientists Omirbaev S.M., Intykbaeva S.Zh., Adambekova A.A., Parmanova R.S., revealing the essence and mechanism of regulation of inter-budget relations, note: “In Kazakhstan, inter-budget relations are understood by analogy with budget federalism [2].

Budget divisionism (regionalism) – relations between the authorities of the Republic of Kazakhstan and local authorities regarding the delimitation of budgetary powers, expenses and revenues, their distribution between the republican and local budgets on the basis of the need to ensure the unity of national interests of the population living in the country” [3].

In accordance with the legislation of the Republic of Kazakhstan, “inter-budgetary refers to the relationship between higher and lower budgets in the budget process.

Our author’s definition of inter-budgetary relations is the relationship that arises between public authorities and local government in the process of conducting budgetary procedures for the formation and execution of relevant budgets

Of important methodological importance for the organization of intergovernmental relations are the conceptual provisions that determine their principles. Principles are target settings that determine the vector of development of certain relationships [4].

Doctor of Economics, Professor Isakhova P.B. emphasizes: “The development of a mechanism for equalizing territories is not just an economic, but also a political task, requiring coordination and consideration of the interests of both poor and rich regions” [5].

Doctor of Economics , Professor Kuchukova N.K. notes: “The current mechanism of interbudgetary relations does not stimulate the strengthening of the tax base of local budgets and budget equalization by region.As shown, the mechanism for the use of transfers has led to the centralization of tax revenues to the national budget and their redistribution across regions at the discretion of Central s Foot authorized body” [6].

Doctor of Economics , Academician A. Esentugelov considers inter-budgetary relations through the prism of differentiation of functions and powers between levels of state power and administration: “Today, the functions and powers of the state as a whole and between its levels, various bodies of the same level are blurred. , the number of tasks and functions has an expanding tendency due to the increase in explicit and implicit state interference in the economy and social sphere ” [7].

Intergovernmental relations are based on the following principles:

- the equality of budgets of regions, cities of republican significance, the capital in relations with the republican budget, budgets of regions (cities of regional significance) in relations with a higher regional budget;

- effective distribution of revenues, taking into account the simultaneous compliance with the following criteria for their differentiation:

- lower budgets are assigned tax and non-tax revenues that are stable in nature and are not affected by external factors;

- tax and non-tax revenues representing fees for services rendered by state institutions come to the budget, from which these services are financed;

- taxes having a redistributive nature, as well as uneven distribution of the tax base, are assigned to higher levels of the budget system;

- when fixing taxes and other obligatory payments to the budget, preference is given to that level of the budget that will ensure the highest degree of their collection.

- alignment of budgetary levels of administrative-territorial units of the Republic of Kazakhstan;

- ensuring the provision by local executive bodies of the same level of public services;

- maximum efficiency and effectiveness of the provision of public services, their consolidation at the level of government that can ensure the most efficient and effective production and provision of public services;

– the maximum approximation of the level of provision of public services to its recipients is the transfer of services to the lowest possible level of the budget system in order to better take into account the needs of their recipients and improve the quality of public services;

– the responsibility of each budget level for the efficient and targeted use of received official transfers and loans [8].

The principles of the organization of intergovernmental relations defined by the current legislation of the Republic of Kazakhstan, in our opinion, do not provide due clarity, which conflicts with current practice and creates the basis for violation of legal norms. Consider the views of Kazakh scientists on this subject, Doctor of Economics, Professor Intykbaeva S.Zh. notes: “the existing mechanisms for regulating intergovernmental fiscal relations generate dependent sentiments in some regions and deprive other regions of serious incentives for development, not only generate, but also strengthen regional differentiation, and require ever greater redistribution of financial resources” [9].

Doctor of Economics, Professor Nurumov A.A., accentuating the existing regulatory mechanism of intergovernmental relations, suggests "taking into account the criteria set list enshrined and regulatory income and Execu acce combined methods of delimitation Nia revenues between budgets" [10].

Doctor of Economics, Professor Zeinelgabdin A.B. believes that “a Significant increase in tax revenues to the local budget will significantly reduce the amount of targeted transfers allocated from the republican budget. In this case, it is advisable to completely abolish the current targeted transfers to local budgets” [11].

Doctor of Economics, Academician Esentugelov A. to solve the problems of financial support of local budgets offers the following system of intergovernmental relations. To distinguish existing taxes on the principle of “one tax – one budget” and also allocate joint taxes distributed according to the norms between the republican and local budgets. Create a financial assistance fund from these taxes to allocate funds to depressed regions. “With this establishment of sources of budgetary funds in order to strengthen budgetary discipline and strengthen the responsibility of local authorities for the budget policy and fulfillment of financial obligations, inter-budgetary relations are supplemented by the exception in the legislative procedure of withdrawal of revenues that additionally arise in the process of execution of the local budget and compensation from the republican budget additional arising expenses of local authorities” [12].

A review of existing approaches to the organization of intergovernmental relations allows us to draw a number of conclusions. The sphere of intergovernmental relations includes not only financial, but to a greater extent legal, political, national and regional components. In this area, the complex economic, social and political interests of all participants in budgetary relations are intertwined [13-15]. This predetermines the multifactorial nature of the goals that determine the principles and tools of budget policy. In this regard, “an effective system of inter-budgetary relations is a compromise, a product of the synthesis of the economic interests of the state, population and entrepreneurship [16]. The central place in organizing an effective mechanism of inter-budgetary relations, in our opinion, is occupied by their regulation using appropriate financial levers. In most countries with developed market economies, each level of government has some degree of independence in making budget decisions; in some countries, delegation of authority to lower levels of government is practiced. The state at all stages of the budget process, using established principles and tools of inter-budget regulation, forms budget interconnections, methods and ways of providing financial assistance [17-20]. The organization of intergovernmental relations implies the existence of unified approaches to the organization of all types of financial assistance. It should maximize the realization of the potential of their combined targeted impact on the economy of the region. At the same time, the development of budget equalization mechanisms by providing financial assistance to the regions should be carried out in such a way as to increase the local government’s interest in expanding its own revenue base, developing investment activity, and conducting structural transformations in the regional economy [20].

The objective conditions conducive to regional differentiation necessitate intergovernmental regulation. Most authors, analyzing intergovernmental relations, consider them through the prism of budget equalization. The desire to ensure uniform development of territories that differ among themselves in a number of socio-economic parameters is ensured by measures of state support. Differentiation of regions within the country, unequal starting development for citizens living in different territorial entities,

uneven demographic conditions and tax potential make financial equalization necessary. In most countries of the world, taxpayers require equal access to public services, which is ensured by their constitutional rights [21, 22].

Meanwhile, as world practice shows, the bodies of state power and administration objectively cannot provide all citizens with state services. This is due to the different financial capabilities of the authorities and the difference in the tax potential of the territories. Thus, this problem is typical for most countries of the world. Financial equalization in the broad sense implies providing each level of government with financial resources sufficient to carry out its tasks. In this case, the elements of financial equalization include the distribution of expenditure and revenue powers, the adjustment of the initial tax distribution. In the narrow sense, this is actually the adjustment of the initial distribution of tax revenues between budgets in order to equalize their financial situation. In economic literature and financial practice, there are two types of financial equalization. Vertical financial alignment is overcoming the imbalance between budgets of various levels of the power vertical – central, regional and local [23, 24]. The number of levels, as you know, is determined by the national-state system and, accordingly, the levels of the budget system. In countries with a federal structure, there are 3 levels of the budget system – the federal budget, the budgets of the federal subjects and local. In unitary states 2 are central and local budgets. Horizontal financial equalization is a tool to ensure equal financial opportunities for entities to provide the population of the country with a standard set of socially significant services, i.e. alignment of financial potentials of budgets. In case of horizontal financial equalization, the object of regulation is budget differentiation, due to objective reasons and not connected with the direct activities of government bodies and the management of a specific territory.

Conclusion. An analysis of theoretical approaches and the practice of financial equalization allows us to conclude that their economic content is generally identical. Differences arise in the practical application of the forms and methods of financial equalization of regional differentiation [25]. Financial equalization can be represented as a mechanism, that is, a system of levers of public policy, enshrined in law, with its purpose, objectives, types and tools. Financial equalization – a system of forms and methods of state financial support at each level of government, aimed at providing financial resources sufficient to solve the tasks. The ultimate goal of government support measures for financial equalization is to ensure that all citizens of the country have equal access to government services, regardless of where they live.

А. Б. Алибекова

Л. Гумилев атындағы Еуразия ұлттық университеті, Нұр-Сұлтан, Қазақстан

БЮДЖЕТАРАЛЫҚ ҚАТЫНАСТАРДЫ ЗАМАНАУИ ТҮСІНДІРУДІҢ ТЕОРИЯЛЫҚ ТӘСІЛДЕРІ

Аннотация. Қазіргі уақытта бюджетаралық қатынастар мемлекет өмірінде маңызды рөл атқарады. Осыған байланысты бұл мақалада Қазақстандағы бюджетаралық қатынастарды түсіндірудің теориялық тәсілдері зерттелді. Мемлекет Басшысы Қасым-Жомарт Тоқаевтың 2019 жылдың 2 қыркүйегіндегі Қазақстан халқына Жолдауында айтылған реформалау тақырыбы қаралды. Мақалада «Бюджетаралық қатынастар» ұғымының мазмұны мен ұйымдастырылу тәсілдері талданды. Қазақстандық және шетелдік ғалымдардың пікірлері зерттелді. Бюджетаралық қатынастарға негізделген принциптер, бюджетаралық қатынастарды ұйымдастыру тәсілдері бойынша қорытындылар сипатталды. Бюджетаралық қатынастарды реттеу – олардың тиімділігінің негізгі тетігі. Тақырып бойынша барлық талдау экономикалық әдебиет пен қаржы практикасына негізделген. Теориялық ережелерді талдаудан көрінетіндей, әртүрлі авторлардың пікірінше, «бюджетаралық қатынастар» ұғымының мазмұны арасында принциптік айырмашылықтар жоқ. Олардың көпшілігі бюджет процесіндегі билік деңгейлері арасындағы қатынастар ретінде бюджетаралық қатынастарды анықтайды.

Жекелеген анықтамаларда осы қатынастар қандай себеппен қалыптасатыны нақтыланады.

Шетелдік мамандардың еңбектерінде «бюджетаралық қатынастар» термині тұжырымдалмайды, «бюджет федерализмі», «фискалдық федерализм» сынды кеңінен танымал ұғымдармен теңдестіріледі. Сонымен қатар бұл ұғымдар әртүрлі экономикалық санаттарды сипаттайды. Бюджетаралық қатынастарды ұйымдастырудың қолданыстағы тәсілдеріне шолу бірқатар қорытындылар жасауға мүмкіндік береді. Бюджетаралық қатынастар саласы тек қаржылық ғана емес, көбінесе құқықтық, саяси, ұлттық және өңірлік құрамдастарды қамтиды. Бұл салада бюджеттік қатынастардың барлық қатысушыларының күрделі экономикалық,

элеуметтік және саяси мүдделері тоғысады. Осымен бюджеттік саясаттың принциптері мен құралдарын айқындайтын мақсатты қондырғылардың көп факторлығы алдын ала айқындалады. Осыған байланысты «бюджетаралық қатынастардың тиімді жүйесі – бұл ымыраға келу, мемлекеттің, халықтың және кәсіпкерліктің экономикалық мүдделері синтезінің өнімі. Бюджетаралық қатынастардың тиімді тетігін ұйымдастыруда, біздің ойымызша, тиісті қаржылық тетіктерді пайдалана отырып, оларды реттеу орталық орынды алады. Нарықтық экономикасы дамыған елдердің көпшілігінде биліктің әрбір деңгейі бюджеттік шешімдер қабылдауда дербестіктің қандай да бір үлесіне ие, жекелеген елдерде басқарудың төмен тұрған деңгейлеріне өкілеттіктер беру тәжірибеленеді. Бюджет жүйесі мен бюджетаралық қатынастарды реформалау жинақталған отандық және шетелдік тәжірибені ұғынуды, бюджеттердің даму үрдістерін бөлуді, оларды бюджет процесі практикасына іске асыруға, сондай-ақ бюджет саласындағы неғұрлым маңызды, бірінші кезектегі проблемаларды шешуге бағытталған іс-шараларды айқындауды талап етеді. Бюджет жүйесіндегі қайта құрулардың бағыттылығы іске асырылатын іс-шаралардың қолда бар жағдайларға жылдам бейімделу талаптарын ескере отырып жүзеге асырылуы тиіс.

Түйін сөздер: бюджетаралық қатынастар, бюджеттік жүйе, қаржылық теңестіру, бюджеттік бөлу, реформалау, қаржылық тұтқалар.

А.Б. Алибекова

Евразийский национальный университет им. Л. Гумилёва,
Нур-Султан, Казахстан

ТЕОРЕТИЧЕСКИЕ ПОДХОДЫ К СОВРЕМЕННОЙ ТРАКТОВКЕ МЕЖБЮДЖЕТНЫХ ОТНОШЕНИЙ В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация. В настоящее время межбюджетные отношения играют важную роль в жизни государства. В связи с этим в данной статье исследованы теоретические подходы к трактовке межбюджетных отношений в Казахстане. Рассмотрена тема реформирования, которая была сказана в Послании Главы государства Касым-Жомарта Токаева народу Казахстана от 2 сентября 2019 года. Проанализированы подходы к содержанию и организации понятия «межбюджетные отношения». Рассмотрены мнения Казахстанских и зарубежных учёных. Описание принципов, на которые основываются межбюджетные отношения, выводов по подходам к организации межбюджетных отношений. Регулирование межбюджетных отношений – основной механизм их эффективности. Весь анализ по теме основан на экономической литературе и финансовой практике. Как показал анализ теоретических положений, принципиальных различий между содержанием понятия «межбюджетные отношения» у разных авторов не выявлено. Большинство из них определяет межбюджетные отношения как отношения между уровнями власти в бюджетном процессе.

В отдельных определениях уточняется, по какому поводу складываются данные отношения.

В трудах зарубежных специалистов термин «межбюджетные отношения» не формулируется, отождествляется с широко известным понятием «бюджетный федерализм», «фискальный федерализм». Между тем, данные понятия характеризуют разные экономические категории. Обзор существующих подходов к организации межбюджетных отношений позволяет сделать ряд выводов. Сфера межбюджетных отношений включает не только финансовые, но в большей степени правовые, политические, национальные и региональные составляющие. В данной сфере переплетаются сложные экономические, социальные и политические интересы всех участников бюджетных отношений. Этим предопределяется многофакторность целевых установок, определяющих принципы и инструменты бюджетной политики. В этой связи «эффективная система межбюджетных отношений – это компромисс, продукт синтеза экономических интересов государства, населения и предпринимательства. Центральное место в организации эффективного механизма межбюджетных отношений, на наш взгляд, занимает их регулирование с использованием соответствующих финансовых рычагов. В большинстве стран с развитой рыночной экономикой каждый уровень власти обладает той или иной долей самостоятельности в принятии бюджетных решений, в отдельных странах практикуется делегирование полномочий на нижестоящие уровни управления. Реформирование бюджетной системы и межбюджетных отношений требует осмысления накопленного отечественного и зарубежного опыта, выделения тенденций развития бюджетов, их реализации в практику бюджетного процесса, а также определения мероприятий, направленных на решение наиболее важных, первоочередных проблем в бюджетной сфере. Направленность преобразований в бюджетной системе должна осуществляться с учетом требования быстрой адаптации реализуемых мероприятий к имеющимся условиям.

Ключевые слова: межбюджетные отношения, бюджетная система, финансовое выравнивание, бюджетный разделизм (регионализм), реформирование, финансовые рычаги.

Information about authors:

Alibekova Aigul Baurzhanovna, doctoral student of the first course of the educational program «State Audit», L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan. alibekovaaiga87@mail.ru, <https://orcid.org/0000-0003-4001-1938>

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