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## Some problems of intergovernmental relations of the Republic of Kazakhstan in the context of globalization

The article presents the judgment of the authors to improve the structure of the state budget of Kazakhstan on issues of a more clear division of responsibilities between all levels of government, are considered controversial moments on regulating inter-budgetary relations between Republican budget and the budgets of the regions, revealed the status of intergovernmental relations by the example of the dynamics of transfers and budget loans represented the amount of subventions allocated to the regions for 2013-2015. Special attention is focused on the need to develop a methodological approach to the study of these problems, taking into account the diversity of local conditions that influence management decisions. Presents the author's vision on the need for comprehensive studies of the problems of interbudgetary relations of the Republic of Kazakhstan in conditions of globalization. The main goal of the research in this scientific article has been focused on improving the system of state planning. The methodology of scientific research based on the study of the scientific views of scientists on concepts such as the state budget, intergovernmental relations. The conclusions on the modernization of budgetary relations, improving the state planning system, review the role of local budgets as the chief conductor of the state policy in the region and identified the problem of intergovernmental relations in Kazakhstan, with the generalization of positive and negative trends in the regulatory mechanisms of inter-budgetary relations, expressed suggestions on ways to improve intergovernmental relations in the Republic of Kazakhstan mechanism.

*Keywords:* inter-budget relations, budget, transfers, budget code, subventions, budget planning, control of budget, budget regulation.

Intergovernmental fiscal relations are called relations in the budgetary process between the upstream and downstream budgets. Intergovernmental fiscal relations system includes not only the relationship between the national budget and the budgets of the Republic of Kazakhstan regions, but also within regions - between regional (city) and district budgets. The basis of intergovernmental relations is a clear delineation of functions and authority levels of government, the unity and transparency of income and expenditure allocation methods between the levels of budgets.

In fact, the system of inter-budgetary relations - this is one of the main mechanisms in which the means of the interaction of subjects of management, namely the interaction between hierarchical levels of government - republican and regional, regional and district. This system is a set of principles, methods, techniques and financial instruments that are used in the formation of income and expenditure budgets of different levels, through which the state sets the budgetary relationship, the direction of flow and budget allocates centralized resources [1; 74].

Determining the State Budget of the Republic of Kazakhstan, as an essential part in the system of governance, with the position of the source of funding, and to their role, it is important to grasp the peculiarities of this category to understand the complexity of the mechanism of formation of public life. The state budget is one, but it is composed of parts that are themselves, reproducing itself, quite complex in all its forms [2; 45].

During the period of development of independent Kazakhstan, in spite of the constant changes to improve the state of the budget structure, it nevertheless remains problematic implementation of the principle of separation of the state budget to the republican and local. What are the negative and positive aspects, what are the ways to improve the structure of the budget system?

In view of the need to improve the efficiency of government, issues more important are a clear division of functions between all levels of government, the transfer of the center of the reforms to the lower levels of government.

In Kazakhstan, the various government bodies and in the scientific field for a long time and actively discussed issues of budgetary relations. Despite this, the optimal mechanism allowing for the socio-economic development of regions have not yet established [3]. The main point of contention in recent years has been, first of all, ordering inter-budgetary relations between the republican budget and the budgets of the regions

and to a lesser extent at regional and lower budgets (budgets of regions and municipalities). This, of course, does not provide a comprehensive approach to solving the problem.

Today, the actual remains a point of view that the systematic study of the main stages of the preparation and execution of the budget will allow, firstly, a comprehensive review of the budget planning framework, accounting, control and analysis of the implementation of the budget, and secondly, to determine the sequence relationship of economic procedures on the preparation and execution of the budget thirdly, to develop basic principles and directions of improvement of the financial system of the mechanism, taking into account changes occurring in the management of the economy of the republic [4; 21].

In Kazakhstan, the state of inter-budgetary relations logically examine our contemporaries to study both the essence of the theory of the state budget and fiscal relations, and the dynamics of transfers and budget loans, which are now fully represented in practice. At the same time, transfers, subdivided into general transfer, target current transfers, targeted transfers for development, for the most part been formalized. At the same time, general transfers include budget subsidies and fiscal exemptions. At the regional and district budgets, except for transfers and budget loans are provided even income distribution regulations. As you can see, a lot of regulatory elements [5; 464].

In our opinion, the presence of these regulatory elements, which are inserted in the current Budget Code increases the counter financial flows. On this and the present time there are discussions and debates at various levels. While intergovernmental relations are formed within the framework of existing legislation and the budget system, the centralization of financial resources in the national budget, the existence of significant counter financial flows between the budgets of all levels, the deficit of local budgets deprive local authorities the possibility to solve the vital problems for the population.

It is known that the regional budget policy, its effectiveness is largely determined by the policy, which is currently being implemented in Kazakhstan on the basis of the adopted Spatial Development Strategy of the Republic of Kazakhstan till 2015, approved by Presidential Decree number 167 of 28 August 2008. But this strategy is not properly have found the place of decentralization processes, improvement of inter-budgetary relations, the completion of the construction of the local government system, the principles and the formation of local self-government. Modernization of the budget system requires further improvement of state planning system, therefore it is necessary to reconsider the role of local budgets as the chief conductor of the state policy in the field, as well as regional policy, taking into account the current economic realities. As lower levels of the budget system, local budgets are its foundation, on which depends the strengthening of stability and reliability of the entire system.

From the experience of world practice can be traced different regulatory mechanisms of intergovernmental relations, as the distinction between expenditure obligations of the state budget; consolidation of certain types of taxes, fees and charges by type of budgets; providing subsidies, targeted transfers to lower budgets; the use of budgetary credits mechanism of lower budgets and others.

Looking back, in Kazakhstan over the years for the regulation of inter-budgetary relations previously used standards governing deductions from taxes and granting subsidies (in 1995–1997. Regulatory taxes are the value added tax, corporate income tax and individual income tax, at the same time for each field of individual standards) established by types of regulatory taxes; Further, in the years 1999–2000. regulating became only the CIT, which in all areas has been set a stable standard deductions of 50 % of the total tax contingent.

This led to a significant increase in the revenue base of industrial regions, in particular the oil fields; after to extract extra revenue mechanism was introduced fiscal exemptions; being on the path of continuous improvement, in the country with the Budget Code of 2008 (article 44) the regulation of inter-budgetary relations was carried out by assignment of expenditure responsibilities between levels of budgets, use of transfers and budget loans, the establishment of standards for the distribution of income [6]. Further, an active focus on "transfers", which, according to Article 45 of the Budget Code of the Republic of Kazakhstan are divided into general transfers, the current target, target transfers on development. In turn, the general transfers are budget subventions and budget exemptions.

It should be noted that in the 2009–2015 years was traced steady increase financial aid to the regions from the national budget, provided in the form of subventions, showing the most significant increase in comparison with the volumes of budget withdrawals.

For subventions from the state budget to the budgets of regions in 2011. accounted for 789,9 billion tenge, in 2012–880,5 billion tenge, in 2013 – 865,9 billion tenge, in 2014–978,1 billion tenge, in 2015 -904,4 billion.. The average increase in the volume of subventions in 2015 to the level of 2011 is 11,4 % [7].

As you can see, clearly demonstrated a steady increase in the volume allocated from the state budget subventions, and, accordingly, the number of subventional areas. In actual practice, the process of the transition areas from the "central government donors" category in the "central budget recipients" category.

As far as changed the transmission process of budgetary subventions from the state budget to the regions, it can be shown based on data for the years 2013–2015 in the table. The budget subventions transferred from the republican budget to the regions in 2015 decreased in comparison with the year 2014, mainly Karaganda region on (33 %), Pavlodar - (32,7 %), Aktobe - (32,2 %) and Almaty - (15,2 %). And the other 8 regions - Akmola, East Kazakhstan, Kostanai, Zhambyl, West Kazakhstan, North Kazakhstan, Kyzylorda and South Kazakhstan region remained practically in terms of subventions on the same level, and budget subsidies for Astana are not provided in 2015.

Table

**The volume of subsidies allocated by region for 2013-2015, bln.tenge**

№	Name	2013	2014	2015	Change%. 2014
1	Akmola region	53,1	64,1	59,2	-7,6
2	Aktobe region	32,8	29,4	19,9	-32,2
3	Alma-Ata's region	103,5	121,3	102,8	-15,2
4	East Kazakhstan region	89,3	93,5	86,5	-7,5
5	Jambyl region	87,1	95,7	95,4	-0,3
6	West-Kazakhstan region	13,5	36,3	36,2	-0,3
7	Karaganda region	58,6	50,5	33,8	-33
8	Kyzylorda region	71,1	84,0	83,2	-1
9	Kostanay region	51,2	63,1	58,9	-6,6
10	Pavlodar region	27,7	21,5	14,5	-32,7
11	North-Kazakhstan region	50,8	59,9	58,7	-2
12	South-Kazakhstan region	220,3	254,7	255,2	0,2
13	Astana city	6,9	4,1	0	-100
	Total	865,8	978,1	904,4	-7,5

Note. Compiled on the basis of data [8-10].

According to the analysis in 2015, all but four regions (Atyrau and Mangistau regions, cities of Almaty and Astana) received subventions for the equalization of budget sufficiency and equal access to state-guaranteed services.

Further, in terms of inter-budgetary flows to the regions in the form of targeted investment transfers, this mechanism often manifested a lack of transparency and accompanied by certain disadvantages. Analysis of the development of the national budget allocated to local budgets for the implementation of investment projects, shows that the process of their development is not controlled by the individual administrators of republican budget programs, which limit its liability corresponding transfer funds to the accounts of local budgets. As a result, data on the performance of the individual budget program in full does not correspond to reality, as local cash execution can not reach up to 50%, which leads to subsidence of funds in local budgets accounts. In addition, the approval of the national budget earmarked and targeted investment transfers to functional groups of costs, indicating the ministries of budget programs administrators helped double the reported amount in cash expenditures of the republican and local budgets. Thus, there has been a distortion of the actual expenses allocated to the real sector of the economy and the social block [11; 68].

Discussion is also the current system of budget withdrawals, which often has a negative effect on the desire of regions significantly replenish the revenue part of its budget [12; 8].

Analytical studies highlight the problem and it shows in all the past (2009–2015) years. When reducing the budget withdrawals from the local budgets, the largest share of the budget seizures accounted for the city of Almaty, Mangistau region, Astana and Atyrau.

And in volumes of budget withdrawals from these four local budgets to the national budget in 2015 increased and amounted to 168 billion tenge, or 27,3 % more than in 2014, including the Atyrau region -

60,7 billion tenge in Mangistau. – 16,7 billion tenge, Almaty – 83,7 billion KZT Astana – 7,5 bln. tenge. Increase seizures observed in all regions, including the Mangistau region - 67 %, Atyrau region – 18,3 %, in Almaty – 18,2 % and Astana – 100 %.

It can be assumed that a significant increase in the cost of seizures and excessive budget alignment selects resources from dynamic regions and reduces the incentives to develop their own tax base in the regions receiving the guaranteed volumes of transfers.

To a certain extent still not fully resolved the allocation of target current transfers, which as official transfers transmitted by higher budgets in subordinate, within the amounts approved in the national or regional budget, for the implementation of the current budget of individual programs. The planning of the specified target current transfers are not included in the calculation of official transfers of a general nature (fiscal exemptions and budgetary subventions).

Another controversy is the position when the selection is made the target current transfers to compensate for lower budgets losses arising from the adoption of the parent bodies of normative legal acts, entailing an increase in costs and / or decrease in income in the period of three years the volume of official transfers of a general nature.

Dependency also appears when the target current transfers can be provided on the implementation of measures of state, branch (sectoral) programs and for the implementation of certain legal acts, as well as at the request of governors within the financial year only in the activities funded from the reserve of the Republic of Kazakhstan Government or the local executive body area.

More attention require targeted transfers for development, which as official transfers from the republican budget are transferred to subordinate to the implementation of local investment projects stipulated by the state, sectoral programs.

To date, the largest volumes of targeted transfers in the regions directed to the development of health care (39,7 %), housing and communal services (14,2 %), education (18,2 %), transport and communications (6,8 %).

In absolute terms, targeted transfers to regional development in 2015 from the state budget amounted to 777,0 billion tenge (Ministry of Health and Social Development -368,3, Ministry of National Economy – 253,5, the Ministry of Education and Science – 155,2), one targeted transfers for development amounted to 277,2 billion tenge, target current transfers - 499,8 billion tenge. Unfortunately there is for these measures by undeveloped areas:

- So that the program «Employment Road Map 2020» – 64,8 million tenge under the program «Business Road Map - 2020» — 1 849 500 000 tenge;

- From targeted transfers for health and social development in 2015 in the amount of 368,3 billion tenge (including current objectives – 331,6 billion tenge for development programs – 36,7 billion KZT.)

- Not mastered 741 million tenge., including in the framework of the budget program for the promotion and expansion of the guaranteed volume of free medical assistance - 306 million tenge.

- From target transfers on development of education within 8 republican budget programs in 2015 in the amount of 155,2 billion tenge (including target transfers on development – 92,8 billion tenge target current transfers — 62,4 billion tenge.)

  - not mastered 263,9 million tenge.

- Of target transfers for development of agriculture in 2015 in the amount of 25,5 billion tenge, which is not disbursed 280 million tenge.

As presented by us in our analysis and reasoning, except official transfers of general and targeted nature of the national budget to local budgets provided budgetary credits for various periods on specific projects (programs) and activities, as well as to cover the cash gap in the fiscal year, which also not always being developed from the perspective of efficiency, with the exception of loans for the organization of spring sowing and harvesting, the purpose of which is to provide financial support to domestic agricultural producers [13].

Considering the problems of budgetary relations at the present stage, particularly inter-budgetary relations in the Republic of Kazakhstan, and highlighting both positive and negative trends it can be concluded that the various methods of regulation of inter-budgetary relations are used in the country, which, in our opinion, do not give the desired results in the strengthening of the tax base of local budgets and in ensuring budget alignment. It is important to note that the transfers to date are the main tool for solving social and economic problems at the local level, rather than the form of regulation of inter-budgetary relations.

At the same time, analysis of the situation in the system of inter-budgetary relations shows that the inter-budgetary relations system has disadvantages in Kazakhstan, here are some of them:

lack of available rural akims of the budget; changing forecast parameters of local budgets by local executive authorities unilaterally; the desire of local executive bodies to an underestimation of the revenue base for the harmonization of the forecast parameters; the growth of administrative expenses and others.

Improving the system of intergovernmental fiscal relations should be aimed at achieving a balance of interests of the center and the regions, raising the interest of lower levels of government in the economic development of the regions and ensuring the stability of revenues to local budgets.

In this context, one can not ignore the question of the deputies of the Majilis of the draft Law «On introducing amendments and addenda to some legislative acts of Kazakhstan on the issues of local government», the idea of the four levels of the budget, municipal property at the village level and rural districts.

This is quite justified concern over the issue of training governors to manage the budget, the necessity of a more systematic approach to this issue in order to avoid losses in 2017 allocated budget resources volumes in the amount of 110 billion. Tenge at the level of rural akims of regions of Kazakhstan. Improving financial literacy of rural akims in the management of the budget process and municipal property should not only be taken into account in the bill and approved for execution, and the most important - is to ensure full safety means in practice and prevent irrational use of budget funds.

In our opinion, when deciding that the document sent to the phased introduction of an independent budget for the regional value-level cities, villages, towns, rural districts and the introduction of the institution of communal property of the local self-government, as well as to further expand the powers of local self-government in the budget process and management utilities property, as the highest responsibility is delegated to the deputies and the executive power in Kazakhstan [14].

The aim of the reform of intergovernmental fiscal relations in Kazakhstan should serve not a formal revision of the system of redistribution of expenditure and revenue powers, which have been enshrined in the Budget Code of the Republic of Kazakhstan. The problem is quite complex and interesting from the standpoint of both theory and practice.

In our view, the reform of intergovernmental fiscal relations should be based on the consistent improvement of the legislative framework both at the national and local levels. The direction of improvement of inter-budgetary relations should be a gradual transition from a priority focus on subsidized alignment of budgetary security of regions to create preferential conditions for the strengthening of budgetary autonomy of regions, increase the interest of local authorities in the expansion and strengthening of its own sources of revenue.

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## Жаһандану жағдайындағы Қазақстан Республикасының бюджетаралық қатынастарының кейбір мәселелері

Үкіметтің барлық деңгейлері арасындағы жауапкершілікті айқын бөлу туралы Қазақстан Республикасының мемлекеттік бюджет құрылымын жетілдіру, республикалық бюджет және өңірлердің бюджеттер арасындағы бюджетаралық қатынастарды ретке келтіру даулы мәселелерін талқылап, трансферттер және бюджеттік несиелер динамикасы мысалында бюджетаралық қатынастар жай-күйін ашып, өңірлердің 2013–2015 жж. тұрғысында бөлінген субсидиялар көлемі жайлы авторлар пікірлерін ұсынды. Басқарушылық шешімдер қабылдауға ықпал ететін, жергілікті жағдайлардың барлық әр алуандылығын ескеретін, көрсетілген мәселелерді зерттейтін әдістемелік тәсілдеме әзірлемесінің қажеттілігіне ерекше назар аударған. Сонымен бірге жаһандану жағдайында Қазақстан Республикасының бюджетаралық мәселелерінің кешенді зерттеулер қажеттілігі туралы авторлардың көзқарасы көрсетілген. Осы мақаладағы зерттеулердің негізгі мақсаты мемлекеттік жоспарлау жүйесін жетілдіруге бағытталған болатын. Ғылыми зерттеу әдіснамасы мемлекеттік бюджет, бюджетаралық қатынастар сияқты түсініктерге ғалымдардың ғылыми көзқарастарын зерделеуге негізделген. Бюджеттік қарым-қатынастар жаңғырту бойынша қорытындылар, мемлекеттік жоспарлау жүйесін жетілдіру, аймақтарда мемлекеттік саясатты бастапқы өткізуші болып, жергілікті бюджеттердің рөлін қайта қарастырып және үкіметаралық қарым-қатынастардың нормативтік тетіктерін оң және теріс үрдістерді қорыта отырып, Қазақстандағы бюджетаралық қатынастар мәселесін анықтап, Қазақстан Республикасында бюджетаралық қатынастарды жетілдіру жолдары бойынша ұсыныстар берілді.

*Кілт сөздер:* бюджетаралық қатынастар, бюджет, трансферттер, бюджеттік кодекс, субвенциялар, бюджеттік жоспарлау, бюджетті бақылау, бюджеттік реттеу.

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## Некоторые проблемы межбюджетных отношений Республики Казахстан в условиях глобализации

В статье представлены суждения авторов по совершенствованию структуры государственного бюджета Казахстана в части вопросов более четкого разграничения функций между всеми уровнями власти. Рассмотрены спорные моменты по упорядочению межбюджетных отношений между республиканским бюджетом и бюджетами областей, раскрыто состояние межбюджетных отношений на примере динамики трансфертов и бюджетных кредитов. Представлены объемы субвенций, выделенных в разрезе регионов за 2013–2015 гг. Особое внимание акцентировано на необходимости разработки методического подхода к исследованию указанных проблем, учитывающего все многообразие местных условий, оказывающих влияние на принятие управленческих решений. Также представлено авторское видение о необходимости в комплексных исследованиях проблем межбюджетных отношений Республики Казахстан в условиях глобализации. Основная цель исследования ориентирована на совершенствование системы государственного планирования. Методология научного исследования базировалась на изучении научных взглядов ученых на такие понятия, как «государственный бюджет», «межбюджетные отношения». Сделаны выводы по модернизации бюджетных отношений, совершенствованию системы государственного планирования, пересмотру роли местных бюджетов как главного проводника государственной политики в регионах и определены проблемы межбюджетных отношений в Казахстане с обобщением положительных и отрицательных тенденций в механизмах регулирования межбюджетных отношений. Даны предложения по направлениям улучшения межбюджетных отношений в Республике Казахстан.

*Ключевые слова:* межбюджетные отношения, бюджет, трансферты, бюджетный кодекс, субвенции, бюджетное планирование, контроль бюджета, бюджетное регулирование.

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