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THE CURRENT STATE OF BUDGETING OF LOCAL SELF-GOVERNMENT SYSTEM IN THE REPUBLIC OF KAZAKHSTAN

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ABSTRACT

Purpose of the research is to study the current state and directions and opportunities in the development of local self-government in the Republic of Kazakhstan, its place and role in the development of active participation of citizens of society, expanding the independence of regional authorities, the embodiment of their potential in managing their own budget process.

It also studied materials on the current state of budgeting of the local self-government system in the Republic of Kazakhstan and on this basis developed proposals for its improvement.

Methodology. In the course of the study, general scientific methods such as theoretical generalization, scientific abstraction, analysis of the current and past state based on data from Ministry of National Economy of the Republic of Kazakhstan.

The originality / value of the research. One of the important directions of the adopted innovations is the gradual implementation of a separate direct budget in a separate city, village, settlement, in a rural area, and at the same time increasing the powers of local self-government bodies and their financial support.

Value is the study lies in the need to assess the reforms, aimed at creating an independent budget with the transfer of part of municipal property to the jurisdiction of local government bodies, which contributes to the increase in the powers of these bodies in the distribution of this property and the distribution of the budget.

Findings. The results of the study – identified issues requiring of the understanding of local self-government bodies in accordance with international standards, as well as the differentiation of functions and competencies between local government and self-government bodies, including in terms of their budgeting mechanisms.

Keywords: independent budget, budgeting, local self-government, local government administration.

INTRODUCTION

In 2012, in order to implement the Concept, the Decree of the president of the Republic of Kazakhstan «On approval of the concept of development of local self-government in the Republic of Kazakhstan» was adopted [1].

Analysis of the implementation of this Concept has shown that the following results have been achieved:

1) local self-government bodies are organized, the procedure for forming, holding meetings and gatherings of local communities, as well as their powers, are regulated;

2) the election of akims of cities of district significance, rural districts, towns and villages that are not part of the rural district, maslikhats of the corresponding districts and cities of regional significance has been introduced;

3) territorial councils of local self-government have been established as consultative and advisory bodies on issues of interaction with the population at the akimats of the capital, cities of republican and regional significance;

4) the practice of holding annual reporting meetings with the population on an annual basis by akims of all levels with information about the tasks and main directions of further development of the administrative-territorial units entrusted to them, problematic issues and plans for their solution has been introduced;

5) a set of measures aimed at optimizing and strengthening the institutional and economic foundations of local self-government has been adopted.

In 2021, by the Decree of the President of Kazakhstan, the new Concept on the development of local self-government until 2025 was approved [2]. Here, the basic norms which define the powers of local self-government bodies, the activities of local gatherings and meetings are strictly defined and fixed [3].

Also, in 2013, the procedure for holding elections of local government representatives – akims in almost 2.5 thousand cities of regional significance, villages, settlements and rural districts was approved and observed.

The budget system of the country until 2017 consisted of 3 levels, and since 2018, due to the adoption of the new Law of the Republic of Kazakhstan dated July 11, 2017 «On Amendments and Additions to Some Legislative Acts of the Republic of Kazakhstan on the development of local self-government» [4], developed to fulfill the step № 98 of National Plan «Introduction of an independent budget of local self-government», was supplemented with the fourth level [5].

The main and most important direction of public finance reform was the formation of a four-level budget system, including: the republican budget; regional budgets, budgets of cities of republican significance, the capital; district (cities of regional significance) budgets; budgets of the city of district significance, village, settlement, rural district [6].

However, there is a need to form a list of problematic issues that hinder the development of local self-government, including budgeting mechanisms, as well as determining its status.

Literature review. In preparing this article, the Concepts of Development of Local Self-Government in the Republic of Kazakhstan, the National Plan – 100 concrete steps, the Law of the Republic of Kazakhstan on local government and self-government, as well as Budget Code of the Republic of Kazakhstan has been studied [1-6]. The sources of information for this study were data from the Bureau of National Statistics, the Ministries of Finance and the National Economy, scientific works of foreign and domestic scientists, analysis of periodicals and scientific publications, reports of public organizations.

In preparing this article, the scientific works in the field of local self-government were studied by such Kazakhstani scientists as N. V. Yuvitsa, who believes that in Kazakhstan local self-government is considered only as an initiative of the state in terms of democratization of public administration at the local level [7]. N. K. Nurlanova, T. A. Zambrovskaya, A. S. Issakhova believe that the policy of income, subsidies and alignment of local governments should be developed in accordance with the degree of decentralization [8-10]. R. Asaubayev and the Public organization “ECHO” in its work on local self-government tells about the stages of the reforms carried out in local self-government [11; 12]. M. Kadyrova believes that the main goal of the general progressive change of the budget process is to create conditions for the most effective management of all municipal and public finance [13]. M. Shaeffer and S. Yilmaz, in his study «Strengthening Local Government Budgeting and Accountability» believes that the clarity of the budgeting formats of local authorities significantly affects civil society to assess and control the expenditures of local authorities [14]. E. R. Karimova believes that the improvement of budgeting practice should be considered as an important tool to increase the efficiency of public spending [15].

MAIN PART

In Kazakhstan, the territory is considered as part of the state, its territorial unit and, accordingly, as an object of its management. At the same time, the levels of natural territories as places of life of the population are not clearly distinguished; as a subject of self-government, they are blurred and clearly marked for its internal hierarchy (village, district, city, and region). The existing administrative division fixes the territories artificially created by the state, while most of them have been preserved from the former Soviet system [7, p. 30].

Regional authorities having their own budget is one of the «youngest» branches of government of modern Kazakhstan.

As shown in figure 1, before the introduction of the local government budget, the control cash account of the akim's office was used.

EXPANDING THE PARTICIPATION OF RESIDENTS IN THE FORMATION OF EXPENSES

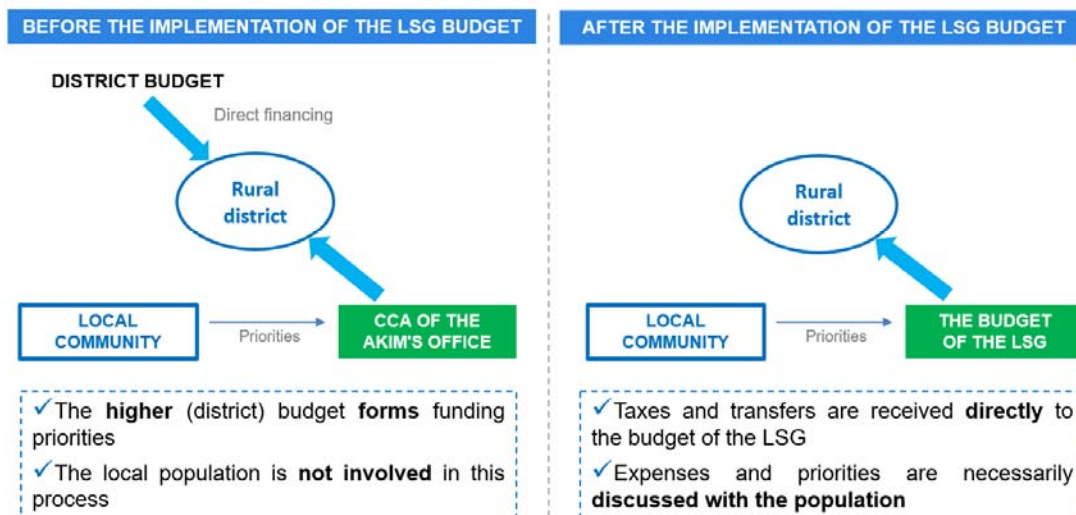


Figure 1 – Activation of direct participation of residents in the formation of expenses

Note – Data of the Ministry of National Economy of the Republic of Kazakhstan [16].

In the context of the transformation of the budget process, the problem of improving the efficiency of local budgets is also being updated.

The main goal of the general progressive change in the budget process is to create conditions for the most effective management of all municipal and public finances. These changes in the local management system are related to the reform. The efficiency of local budgets is increasing and becoming relevant [13, p. 378].

As shown in figure 2, since January 1, 2018, an independent budget has been introduced in 1055 rural districts.

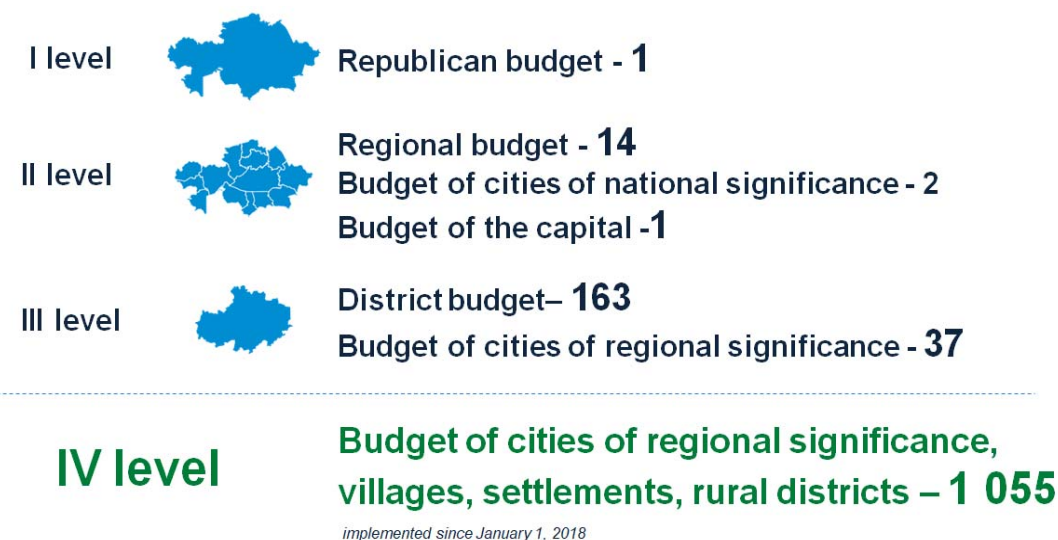


Figure 2 – Budget classification of the Republic of Kazakhstan

Note – Data of the Ministry of National Economy of the Republic of Kazakhstan [16].

Thus, the competence of the local self-government (LSG) bodies to manage the budget process and municipal property has expanded/ since a separate independent budget and municipal property of regional authorized bodies have been formed since January 2020.

As shown in figure 3, an independent budget has been formed and implemented since January 2018 in 1055 rural districts, which is 44 %, with more than 2 thousand people living there. In the remaining 1.338 rural districts, which is 56 %, since, January 2020.

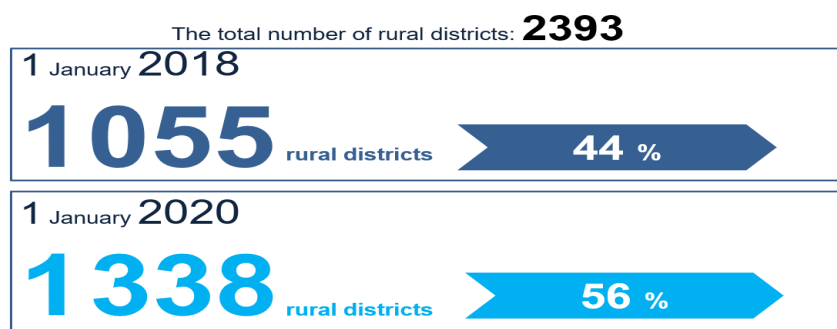


Figure 3 – Stages of implementation of the IV level of the budget

Note – Data of the Ministry of National Economy of the Republic of Kazakhstan [16].

Earlier, before the formation of the budget of the LSG, the district itself determined where and how much funds to send. Akim discussed with the population a small amount that was credited to his account. Now the population participates in the distribution of all income including taxes, fines, transfers from the district. The main purpose of forming the budget of local self-government is to increase the independence of regional authorities in solving problems that arise locally, considering the interests of all residents of a particular area through meetings and gatherings of the local community.

The most effective planning and distribution of budget funds, considering the interests of the population, allows the formation of the budget of the LSG which will improve the living conditions of people in villages. Purposeful attempts were made to reform the system of regional local self-government bodies in accordance with the budget reform. Amendments and additions were made to such legislative acts as the Budget. Tax and Civil codes, to the laws «On local state administration and self-government in the Republic of Kazakhstan», «On state property», «On advertising».

The functioning of the system of regional authorized local self-government bodies in Kazakhstan is currently regulated by the law of the Republic of Kazakhstan «On self-government and local state administration in the Republic of Kazakhstan», adopted in January 2001. In addition, with the adoption of the innovations of 2017, this law considers the principle of decentralization of functions, the purpose of which is to rationalize the functions of public administration. It also provides for the strengthening of independence and accordingly, the responsibility of local self-government bodies is strengthened.

The implementation of this concept was carried out in several stages, the first stage was implemented in 2013-2014 and is aimed at expanding the potential of the existing system at lower levels.

The second stage was implemented in 2015-2020 and is aimed at solving the following problems:

- 1) increasing the financial independence of regional competent authorities can be achieved by transferring part of the taxes to the level of regional representation;
- 2) increasing economic independence by including into the administrative process the management of municipal property acquired at the expense of the local self-government body;
- 3) direct participation of citizens in the discussion of relevant budget projects and the creation of public structures for the implementation of mechanisms of interaction between akim and the population;
- 4) a gradual increase in the powers of regional local self-government bodies, this in turn will entail an increase in the responsibility of all representatives [11, p. 76; 12, p.3].

The adoption of a number of laws predetermined the implementation of the following expected changes:

- rural akims no longer create sources of income, the local budget and property that is in communal ownership or assigned to legal entities have become their financial basis. In this regard, akim no longer opens a monetary control account for budget implementation and no longer approves the plan of income and expenses of the LSG;

- the law «On local self-government and local state administration» clearly defines the process of choosing akim of the authorized representative of local self-government bodies such as cities of regional significance, villages, settlements, rural districts;

- the approval of plans of economic and social programs for the development of the relevant territories, as well as local budgets, is carried out at the expense of maslikhat, respectively, it also accepts reports on their implementation;

- the representation of akim of the rural district is an executive body that not only plans, but also executes the local budget. The communal property of the district is also managed by this apparatus. Regional authorized bodies of local self-government report at a meeting of the local community and to the district maslikhat. At the same time, the district akim's office solves issues on the implementation of the district budget;

- the meeting of the local community was assigned the role of representatives of local self-government to solve a number of problems;

- study of projects of programs for the development of the region;

- coordination of the draft budget and the budget execution report, decisions of the regional akim's office on the management of communal property of the region entrusted to him;

- monitoring the implementation of the regional budget;

- discussion of topical issues of the local community, draft regulatory legal acts related to the rights and freedoms of citizens;

- approval of candidates for the post of rural akim during the elections recommended by akim of the district;

- initiating the issue of dismissal of rural akim;

- making proposals for the appointment of heads of state institutions and organizations financed from the local budget.

The main thing in this reform is to expand the active participation of the population in decision-making on local issues.

Within the framework of this draft law, it was decided:

- transfer such additional types of taxes and payments to the IV level of the budget;

- unified land tax;

- payment for the use of land plots;

- proceeds from the sale of land plots;

- payment for the sale of land lease rights;

- fines imposed by the internal affairs bodies on the territory of rural districts;

- simplify budget execution for rural districts (the budget process time will be halved).

Now rural districts have their own sources of income, which directly go to the village budget. Akims together with local residents will determine priorities and decide where to direct funds.

As shown in figure 4, 710 kindergartens and houses of culture, more than 4 thousand buildings and structures and much more have already been transferred to the communal property of the LSG.

In general, the introduction of the budget of the LSG allowed:

- expansion of the financial potential of rural districts;

- strengthening the role of the population in solving local problems;

- increasing the level of responsibility and competence of the offices of akims of rural districts.

The current policy of income, subsidies and equalization of local self-government bodies should be developed in accordance with the degree of decentralization, considering two aspects:

- what administrative functions of the department are delegated to local authorities;

- what sources of income are specific to local government bodies.

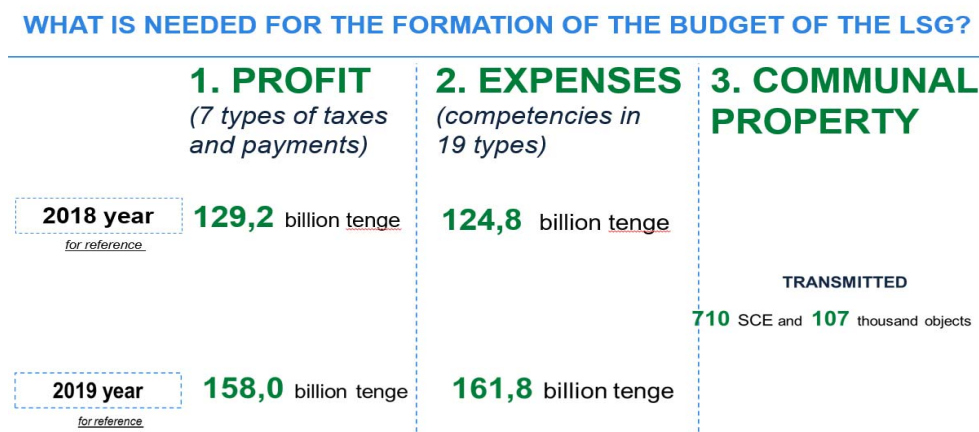


Figure 4 – The structure of the budget of local self-government
Note – Data of the Ministry of National Economy of the Republic of Kazakhstan [16].

It would be a mistake to believe that decentralization can mean the disobedience of a part of the population to the power of self-government bodies [8, p. 10], [9, p. 61], [10, p. 85].

The budget cycle at the level of rural districts is as follows: the office of akim of rural districts draws up a draft budget of the district and after approval at a meeting of the local community it will be submitted for consideration to the local authorized body for state planning of the district no later than September 1 of the current financial year.

The role of such a body is played by the departments of economy and budget planning of the corresponding district. The budget planning department of the rural district provides budget projects of rural districts for consideration by the budget commission of the district. Consideration and approval of budget projects for rural areas is completed no later than October 15 of the current budget year.

The office of akim of rural district no later than November 1 of the current financial year submits the draft budget of the district approved by the district budget commission for consideration by the local community meeting. At the end of December, after approval by maslikhat, the district budget is approved.

Until February 20 of the next reporting year, the office of akim of rural district submits an annual budget execution report with appendices to the local authorized bodies of the district for state planning and budget execution report at the local community meeting.

The office of akim of regional rural district, after negotiations and coordination with the meeting of the local community, submits an annual report on the implementation of the district budget for the reporting financial year with appendices no later than March 10 to the audit commission of the region and no later than March 20 to maslikhat of the district [6].

As shown in table 1 as part of the implementation of National Plan – 100 concrete steps of May 20, 2015, it is planned to introduce an independent budget of local self-government at the level of a rural district, aul, village, settlement, city of regional significance, and in connection with the introduction of the fourth budget level, the following measures were implemented and carried out, such as the fifth institutional reform «Transparent accountable state».

Table 1 – Implementation of the step № 98 of National Plan

Step № 98. An independent budget of local self-government will be implemented at the level of a rural district, aul, village, settlement, a city of regional significance. There will be mechanisms for citizens' participation in the discussion of relevant budget projects in provincial centers and cities of national significance.	
Regulatory and legal support	Results
02.11.2015	

<p>The law of the Republic of Kazakhstan on the development of local self-government was enacted on 2nd November, 2015. It introduced a mechanism for citizens' participation in the discussion of draft budgets.</p>	<p>What is being done: For the purposes of full and qualitative taxation: 82 thousand (93 %) real estate properties of citizens of cities of regional significance, villages, settlements, rural districts (hereinafter - village) are registered; 2.4 million (100 %) data about the owners of the property is updated; Information systems of the SRC MF, the Ministry of Internal Affairs (transport), the Ministry of Justice (physical/legal entities), the Ministry of Agriculture and State corporations (real estate) are integrated; The threshold for public procurement from a single source has been increased from 100 to 3000 MCI for the akim's offices in villages; The institute of «Communal property of LSG» has been implemented; A mechanism for citizens' participation in the discussion of relevant budget projects has been introduced.</p>
11.07.2017	
<p>The law of the Republic of Kazakhstan on the development of local self-government was enacted on 11th July, 2017. According to the law, the budget of the LSG was introduced.</p>	<p>Results: An independent budget has been introduced in 1,052 villages (44.3 %), where more than 2 thousand people live; At the end of 2019, own income increased from 32.2 (2018) to 33.4 billion tenge, or by 3.7 %; 5.8 thousand gatherings and 7.3 thousand meetings of local communities were held; 107 thousand objects of state property were transferred; 710 state-owned enterprises (kindergartens, cultural centers) were transferred; Since January 1, 2020, the remaining 1,301 villages (55.7 %) with 2 thousand or less people, have been covered; The revenue plan for 2020 for all rural districts amounted to 206.9 billion tenge; In January 2020, 11.9 billion tenge was actually received, exceeding the plan by 1.5 billion tenge or 4.8 %.</p>
Deadline: January 2020	
All 2,353 villages received an independent budget of the LSG	
Note – Data of the Ministry of National Economy of the Republic of Kazakhstan [16].	

Meetings and gatherings of the local community are forms of citizens' participation in decision-making established by law.

Meetings, as well as gatherings, can be convened either by rural akims, or by a local community delegated by a gathering at the initiative of at least ten percent of the assembly members, but with a positive decision of the district akim.

The representation of the local community plays an important role at meetings and gatherings. Any adult capable resident of the district (a member of the local community) can participate in the meeting. In order for the meeting to be considered valid, at least ten percent of the members of the local community must participate in it. Rural districts sometimes consist of several localities located at a fairly large distance from each other.

It is impossible to convene a meeting of such a district, but the law allows each remote locality to hold a separate meeting to choose its representatives. Responsible executors from the akimat inform the population about the meeting at least 10 days before the date of separate meetings about the gathering, its agenda and the possibility of nominating representatives. As a result of the preparatory work, a list of candidates for nomination and a list of priority problems that concern members of the local community is compiled.

Akim of the rural district or a person authorized by him opens and holds a separate meeting. As a result of all the planned separate gatherings, the composition of participants in the general gathering of the entire rural district is formed, in which all localities (the territories of cities of regional significance) are represented.

The number of elected representatives is reflected in the rules developed by the village akim and approved by district maslikhat. If a general meeting is held with the participation of representatives elected at separate gatherings, it is deemed to have taken place if at least half of the total number of representatives participated in it.

The law defines the priority tasks of the local community and their conditions for performing work, the composition of the participants of the local community is formed for 4 years, a proposal is submitted to district maslikhat on issues of local significance and discussion of reports of akims on the performance of local self-government functions.

Delegates representing the interests of their village/street are elected to local communities for a term of 4 years. It is assumed that the meeting of the local community is deemed to have taken place with the participation of at least half of the members delegated by the meeting of the local community.

Meetings of local communities are held more often than gatherings and are intended for discussion of local issues. These are topical issues, and their solution has a real impact on the development of the rural district. The following issues must be discussed at the meeting: adoption of draft programs for the development of a village or district, approval of the draft budget, control over its implementation, approval of candidates for the position of akim and initiation of the issue of dismissal of akim, appointment of heads of state organizations. The rules of procedure of holding the meeting are approved by the relevant district maslikhat.

Considering the above, it is necessary to conduct two stages with the selection of representatives in order to select participants of the meeting of the local community and start solving current local issues:

- a separate gathering at which representatives are selected to participate in the gathering of the local community;

- a gathering of the local community (actually a gathering of representatives), at which a number of issues are discussed, including the formation of the composition of participants in the meeting of the local community.

Participants of the gatherings and meetings have the right to make decisions. Although akim's response to the proposals of the participants of gatherings and meetings does not always indicate approval, but akim will be no longer be able to ignore the proposals. Akims have the right to express their disagreement with the decision of the gathering or meeting of the local community, which is solved by re-discussing the problems that caused this disagreement.

However, the main role in decision-making is assigned to representatives of public administration. If the village akim and the participants of the gathering or meeting do not reach an agreement, the issue will be resolved by the higher akim after its preliminary discussion at a meeting of maslikhat of the relevant district. It should be noted that in the districts where the study was conducted, there were no cases of akim's disagreement with the decision of the local community meeting.

The participation of the population mainly consists in obtaining information, discussing and approving decisions through their representatives in the meeting of the local community. According to the law, budget projects, territorial development programs and decisions on the management of communal property of the property of the rural district are coordinated with the local community. The meeting has the right to make proposals on the appointment of heads of state institutions and organizations financed from the local budget and located in the relevant territories. Local topical issues should be discussed at meetings of the local community and draft regulatory legal acts affecting the rights and freedoms of citizens should be developed as well.

At the lower level – the level of rural districts, cities of district subordination and villages that are not part of the rural district, there are no full-fledged representative authorities. According to the administrative-territorial division, rural districts are part of districts. Akim of the village is an official of the relevant district akimat. The creation of maslikhat at the level of a rural district is not provided. Therefore, most often a rural district is represented by one deputy in the district maslikhat.

Transparency in the preparation of budgets of local authorities allows civil society to assess and control the costs of local authorities [14, p. 7].

Thus, the improvement of budgeting practices should be considered as an important tool for improving the efficiency of public spending [15, p. 18].

The current model of local self-government has a number of unresolved issues, which together impede its full functioning.

The administrative and financial dependence of the akim of the rural district on the district level, including due to the lack of a representative body in the rural district, does not allow him to focus on solving the pressing problems of local residents.

Often, the blurred area of responsibility between the levels of local government and self-government leads to an imbalance in the system of planning and execution at the level of rural districts.

It is also necessary to solve systemic problems related to the inability to finance communal property (roads, pipelines, buildings) that do not have documentation. Today, paperwork for rural budgets is unaffordable due to the rather high cost of services.

Having a high potential in addressing issues of socio-economic development of regions, the development of local self-government remains underestimated today [2].

RESEARCH RESULTS (CONCLUSION)

The study of the budgeting of local self-government in the Republic of Kazakhstan allows us to draw the following conclusions:

Firstly, in the Law «On local public administration and self-government», the issue of creating a clear statement of local self-government in the country, identical to the understanding of the European Charter of local self-government, remains unresolved.

Secondly, the current law does not define a distinction between local state administration and local self-government, since the bodies implementing local state administration and self-government coincide.

Thirdly, Maslikhat is a local government body and through it the population exercises local self-government while Akimat is a collegial body headed by akim and exercising local state administration and self-government in the relevant territory in its jurisdiction. In addition, the law defines that akimat's office and maslikhat's office are «state institutions».

Fourthly, the Law does not fully resolve the issue of what belongs to the subjects of competence of local self-government bodies, and what belongs to the state authority. The lack of a clear line between «state affairs» and «local community affairs», as well as the «duality» of akims and maslikhats indicate the presence of signs of legal conflicts in the legal life of Kazakhstan.

Thus, the existing regulatory documents contribute to the effective functioning of local self-government and budgeting in it, but they cannot solve all the problems at this stage. In the conditions of volatility of the world economy, modern management is required to constantly search and implemented new forms of management that have proved themselves on the world stage as the best model for the management of local self-government bodies and the development of complex strategies for the development of local self-government and budgeting in it.

In this regard, it seems expedient to adopt a special Law of the Republic of Kazakhstan “On Local Self-government in the Republic of Kazakhstan”, in which it is necessary to provide for the functioning of a representative body in a rural settlement to regional parameters. These approaches correspond to the Concept of development of local self-government in the Republic of Kazakhstan until 2025 [2].

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ ЖЕРГІЛІКТІ ӨЗІН-ӨЗІ БАСҚАРУ ЖҮЙЕСІН БЮДЖЕТТЕУДІҢ ҚАЗІРГІ ЖАҒДАЙЫ

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АНДАТПА

Зерттеу мақсаты – қазіргі жағдайдағы Қазақстан Республикасындағы жергілікті жерлердегі жергілікті өзін-өзі басқаруды дамытудың бағыттары мен мүмкіндіктерін, қоғамдағы азаматтардың белсенділігін арттырудағы рөлін, оның орнын, аймақтық биліктің дербестігін кеңейту, меншікті бюджеттік процесті басқарудағы потенциалын іске асыруды зерттеу болып табылады.

Қазақстан Республикасының жергілікті өзін-өзі басқаруды бюджеттеу жүйесінің қазіргі жағдайы туралы материалдарды зерттеу және соның негізінде оны жетілдіру бойынша ұсыныстар әзірлеу.

Әдіснама. Зерттеу барысында теориялық жалпылау, ғылыми абстракция, нормативті-құқықтық актілерді талдау, Қазақстан Республикасы Ұлттық экономика министрлігінің мәліметтері негізінде өткен және қазіргі жағдайды салыстырмалы талдау сынды жалпы ғылыми әдістер қолданылды.

Зерттеудің бірегейлігі / құндылығы. Қабылданған жаңашылдықтардың маңызды бағыттарының бірі аудандық маңызы бар қалалар, кенттер, ауылдық округтер деңгейінде дербес бюджетті кезең-кезеңмен енгізу, сондай-ақ бюджет процесінде жергілікті өзін-өзі басқару органдарының өкілеттіктерін одан әрі кеңейту болып табылады.

Зерттеудің құндылығы коммуналдық меншіктің бір бөлігін жергілікті басқару органдарының қарамағына бере отырып, дербес бюджетті құруға бағытталған жүргізілген реформаларды бағалау қажеттілігін білдіреді, бұл осы органдардың осы меншікті бөлудегі және бюджетті бөлудегі өкілеттіліктерінің өсуіне ықпал етеді.

Зерттеу нәтижесі – өз шешімін талап ететін жергілікті өзін-өзі басқару органдарының халықаралық нормаларға сәйкес түсінігі, сондай-ақ жергілікті мемлекеттік және өзін-өзі басқару органдарының, соның ішінде оларды бюджеттеу тетіктеріне қатысты, қызметі мен құзыреттерінің ара-жігін ажырату мәселелері анықталды.

Түйін сөздер: дербес бюджет, бюджеттеу, жергілікті өзін-өзі басқару, жергілікті мемлекеттік басқару.

СОВРЕМЕННОЕ СОСТОЯНИЕ БЮДЖЕТИРОВАНИЯ СИСТЕМЫ МЕСТНОГО САМОУПРАВЛЕНИЯ В РЕСПУБЛИКЕ КАЗАХСТАН

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АННОТАЦИЯ

Целью исследования является исследование современного состояния и направлений и возможностей в развитии самоуправления на местах в Республике Казахстан, его место и роль в развитии активного участия граждан общества, расширения независимости региональной власти, воплощение их потенциала в управлении собственным бюджетным процессом.

Изучение материалов о современном состоянии системы бюджетирования местного самоуправления в Республике Казахстан и на этой основе выработаны предложения по его совершенствованию.

Методология. В ходе исследования были использованы общенаучные методы такие как, теоретическое обобщение, научная абстракция, анализ нормативно-правовых актов, сравнительный анализ текущего и прошедшего состояния на основе данных Министерства национальной экономики Республики Казахстан.

Оригинальность / ценность исследования. Одним из важных направлений принятых новшеств является постепенное осуществление отдельного непосредственного бюджета в отдельном городе, селе, поселке, в сельском районе, и вместе с тем увеличение полномочий органов местного самоуправления и их финансовом обеспечении.

Ценность исследования заключается в необходимости оценки проведенных реформ, направленных на создание самостоятельного бюджета с передачей части коммунальной собственности в ведение местных органов управления, что способствует возрастанию полномочий данных органов в распределении данной собственностью и распределению бюджета.

Результаты исследования – определены требующие своего разрешения вопросы понимания органов местного самоуправления в соответствии с международными нормами, а также разграничения функций и компетенций между органами местного государственного управления и самоуправления, в т. ч. в части механизмов их бюджетирования.

Ключевые слова: самостоятельный бюджет, бюджетирование, местное самоуправление, местное государственное управление.

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АЛЬЯНС ВУЗОВ С ОРГАНИЗАЦИЯМИ ПРОФЕССИОНАЛЬНОГО ОБРАЗОВАНИЯ: МЕЖДУНАРОДНЫЙ ОПЫТ И ЕГО ИСПОЛЬЗОВАНИЕ В КАЗАХСТАНЕ

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АННОТАЦИЯ

Цель исследования – рассмотрение возможностей образования альянса высшего образования (ВО) и технического и профессионального образования (ТиПО) в Казахстане, а также проблем, связанных с данным процессом.

Методология. В качестве методов исследования использованы обобщение мировой и казахстанской литературы относительно вопросов интеграции различных форм образования и непосредственно ВО и ТиПО, сравнительный анализ, наблюдение и критический анализ проблем.

Оригинальность / ценность исследования. В последние десятилетия вопрос образования альянсов высшего образования и профессионального образования приобретает особую актуальность. Основными аспектами вопроса становятся проблемы согласованности учебных программ, плавного перехода от одного уровня к другому в рамках единой концепции образования, формирование единых профессиональных компетенций у выпускников с целью повышения их востребованности на рынке труда.

Результаты исследования. В данной статье рассмотрены необходимость и возможности формирования альянса ВО и ТиПО в Казахстане, а также проблемы, с которыми могут столкнуться учреждения образования при создании таких альянсов. Также представлены преимущества и возможные модели формирования альянсов между уровнями образования.

Ключевые слова: интеграция в образовании, высшее образование, техническое и профессиональное образование (ТиПО), альянс высшего и профессионального образования.

ВВЕДЕНИЕ

Формирование интеграции между уровнями образования предполагает в первую очередь, согласованность учебных программ и дисциплин. При этом, согласованность курсов между двумя уровнями образования заключается не в том, чтобы выделять в учебных планах более высокий уровень высшего образования над средним профессиональным и не вытеснять учреждения ТиПО,