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FINANCIAL SUPPORT OF AGRICULTURE AT THE REGIONAL LEVEL (ON THE MATERIALS OF PAVLODAR REGION)

The article examines the system of state regulation of agriculture in the Republic of Kazakhstan, state regulation of agricultural relations is carried out, first of all, through the publication of laws and other normative acts that determine the legal status of agricultural producers, their rights and obligations in land, property tax, labor, financial and credit and other ways.

The article assesses the current state of the structure of budgetary funds allocated for the development of agriculture over a number of years, an analysis of financial support for agriculture in the Pavlodar region, which showed that in Kazakhstan, mainly monetary and financial support instruments dominate.

Conclusions and recommendations for financial support of agriculture are formulated. The authors of the article proposed strategic goals for the development of agricultural production in Pavlodar region, the achievement of which is inextricably linked with the definition of priorities for the development of agricultural production in the region, taking into account the peculiarities of the natural and climatic zones of the Pavlodar region.

Improving the system of state support for agricultural production also requires improving non-financial methods to stimulate the development of agricultural production. In order to increase the efficiency of state support, the authors propose to improve the subsidy system.

Keywords: agriculture, government regulation, financial support, subsidies, financial and credit instruments, investments, lending, republican budget, regional budget, agricultural sector.

Кілт сөздер: ауыл шаруашылығы, мемлекеттік реттеу, қаржылық қолдау, субсидиялар, қаржылық-несиелік құралдар, инвестициялар, несиелеу, республикалық бюджет, облыстық бюджет, аграрлық сектор.

Ключевые слова: сельское хозяйство, государственное регулирование, финансовая поддержка, субсидии, финансово-кредитные инструменты, инвестиции, кредитование, республиканский бюджет, областной бюджет, аграрный сектор.

JEL classification: Q 14

Introduction. The article publishes the relevance, theoretical and methodological approaches to the formation of measures of state financial support for producers in the production of agricultural products. The study is aimed at studying the volume of financing of the agrarian sector of Pavlodar region, identifying the main problems in agriculture and

substantiating the priority areas used by the state in the agro-industrial complex.

In order to improve the system of state support for agricultural production, certain goals and objectives have been set, aimed at a mechanism for financial support of small agribusiness through a subsidy system, which differs from the existing ones. Subsidies to

reimburse part of the cost of paying interest on received targeted loans are provided to citizens, private household plots, organizations created with the participation of local governments supporting private household plots, on a competitive basis.

Stabilization and further development of the agro-industrial complex of Kazakhstan is impossible without strengthening the role of the state and support for this important sector of the economy. State regulation of agriculture is an integral part of the agrarian policy of the Republic of Kazakhstan and allows to significantly reduce the consequences of inequality in the exchange of agriculture with other sectors of the economy, to ensure the effective functioning of agro-industrial production.

In the course of the study, we used regulatory legal acts that create the basis for improving state support for agriculture, materials from the Department of Agriculture of the Pavlodar region. Among the general scientific research methods, a dialectical approach to the study of economic phenomena and processes was used, which involves a comprehensive identification of patterns and trends that are constantly changing and developing.

Literature review. Improving state support for agriculture in Kazakhstan remains relevant and is due to the development of various laws and regulations, the implementation of which affects the development of the country's agro-industrial complex. State regulation of agriculture in Pavlodar region is carried out by executive authorities of various levels. So the Ministry of Agriculture of the Republic of Kazakhstan is assigned a role in the general provision of state policy and legal regulation of the development of agriculture in the country. The Department of Agriculture of Pavlodar region, in accordance with the functions assigned to it, carries out state policy and implements, within its competence, state management of the agro-industrial complex of the region, sustainable development of rural areas.

In 2018, the Ministry of Agriculture of

the Republic of Kazakhstan carried out work to adjust the current State Program for the Development of the Agro-Industrial Complex of the Republic of Kazakhstan for 2017-2021 with the involvement of representatives of agribusiness, non-governmental organizations.

The theoretical and methodological basis of the study is the scientific development and publications of domestic and foreign scientists in the field of the development of state regulation, improvement of mechanisms and instruments of state support for business entities, taking into account the uniqueness of the agricultural sector.

The works of domestic and foreign economists are devoted to the issues of improving state support for agricultural producers: A.A. Abalkina [1], N.A. Aldabergenova [2], A.G. Zeldner [3], K.A. Sagadieva [4], G.A. Kalieva [5], T.I. Espolova [6], F. Shulenbayeva [7] and others.

Main part. As part of the implementation of the Address of the Head of State to the people of Kazakhstan dated January 10, 2018 "New development opportunities in the context of the fourth industrial revolution", the task was set to increase labor productivity to 3.7 million tenge per person employed in agriculture by 2021 in the agro-industrial complex within 5 years and export of processed agricultural products up to USD 2,400 million in 2021 [8]. In Kazakhstan, a system of public financial management has been created, which is focused on the effective development of agricultural production, that is, preferential lending for field work, leasing of agricultural machinery and equipment for processing enterprises, a system of rural credit partnerships, forward purchases of grain, grain and cotton receipts and their use. in the quality of gold, compulsory insurance of crops.

The state subsidizes costs and enterprises for the development, implementation and certification of quality management systems of international standards ISO and HACCP.

Targeted financing is carried out, con-

cessional lending of resources, an increase in the volume of leasing aimed at technical re-equipment and the introduction of scientifically grounded technology, state financial, taking into account budget financing and a preferential financial credit mechanism, etc.

At the moment, the policy of state regulation of the development of the agro-industrial complex of the Republic of Kazakhstan is being implemented in the following forms:

- provision of various forms of state support among agribusiness entities in the form of subsidies, public procurement, etc.;
- the use of financial instruments that support the conditions for the renewal of fixed production assets - a fleet of agricultural machinery, equipment, livestock;
- ensuring the availability of financial and credit instruments for agribusiness entities;
- creation of attractive conditions for attracting investments in projects for the devel-

- opment of the agro-industrial complex;
- support for the export of products;
- provision of state services in the field of veterinary and phytosanitary safety, control over the spending of budgetary funds;
- preservation and development of infrastructure necessary for the development of the agro-industrial complex of the Republic of Kazakhstan - transport, water, storage, etc.

Monetary and financial instruments of support dominate in Kazakhstan.

In the structure of state financial support for the agro-industrial complex, the share of allocated resources for the development of agriculture reached 85.2%, of which 23.7% was for support of agricultural producers in the form of various subsidies and indirect support - 61.5%.

Data on the volumes of financing of the agrarian sector of Pavlodar region are shown in Table 1.

Table 1

Financing of the agrarian sector of the economy of Pavlodar region from budget sources, million tenge [8]

Indicators	2016 year	2017 year	2018 year	2019 year	2020 year
Funding volume - total, billion tenge	9,1	16,2	13,3	23,4	29,0
Republican budget, from it	4,6	9,3	6,1	14,4	17,1
subsidies	4,6	9,3	4,4	10,3	15,4
Regional budget, from it	4,5	7,0	7,2	9,0	11,9
subsidies	4,5	7,0	6,7	8,6	11,2

The table shows that over the past two years, there has been an increase in funding. So in 2020, the total amount of funding sources amounted to 29.0 billion tenge, which is 23.9% higher than the level of 2019.

In Pavlodar region, in the structure of

sources of funds allocated to support the development of agricultural production, as can be seen in Figure 1, funds from the republican budget are predominant, which in 2020 accounted for 59% of the total funding.

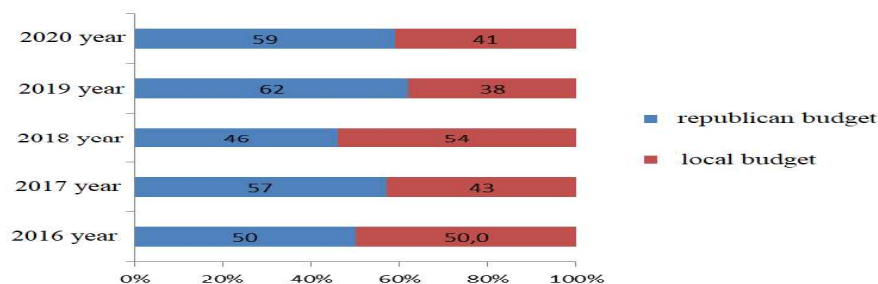


Figure 1. Structure of funding for agriculture in Pavlodar region by budget levels, percent [8]

In 2020, 48.3 billion tenge was allocated from the budgets of all levels for the development and support of the agro-industrial complex, or 17.8% more than last year. Of these, 20.5 billion tenge for lending, 29.0 billion tenge for subsidies, including:

- for crop production - 5.1 billion tenge;
- for animal husbandry - 7.2 billion tenge;
- reimbursement of part of the costs incurred by the subject of the agro-industrial complex, with investment investments - 10.1 billion tenge;

- to subsidize interest rates for lending and leasing - 3.9 billion tenge;

- according to the state program "Enbek" (productive employment and mass entrepreneurship) for 2017 - 2021 - 1.7 billion tenge;

- other - 1.0 billion tenge.

Over the past two years, an increase in the volume of subsidies for agriculture has been noted in the Pavlodar region. So in 2020, 26.3 billion tenge was allocated from the budgets of all levels, which is 6.43 billion tenge or 32.5% higher than the level of the previous 2019.

This growth was provided both at the expense of funds allocated from the republican budget and funds from the local budget.

In 2019, 19.8 billion tenge was allocated from the budgets of all levels, including 12.1 billion tenge from the republican budget, 7.7 billion tenge from the regional budget.

In total, 16662.6 million tenge were spent, including:

1) 7933.5 million tenge from the republican budget, of which:

- subsidizing interest rates for lending, as well as leasing for the purchase of farm animals, machinery and technological equipment - 1439.0 million tenge;

- subsidizing the interest rate on credit and leasing obligations - 1.2 million tenge (subsidized by the financial institution JSC NMH KazAgro for the borrower KH Daneker LLP);

- subsidizing the procurement organizations in the field of the agro-industrial complex the amount of value added tax – 13.4 million tenge;

- investment subsidies - 4014.5 million tenge;

- productive employment - 2,465.4 million tenge;

2) 8729.1 million tenge from the regional budget:

- support for seed production - 628.0 million tenge;

- subsidizing the development of animal husbandry - 4938.5 million tenge;

- investment subsidies - 823.9 million tenge;

- depreciation for agricultural producers of the cost of herbicides, bioagents (entomophages) and biological products intended for processing - 900.0 million tenge;

- subsidizing the cost of fertilizers (excluding organic) - 766.0 million tenge;

- subsidies for deep processing - 392.2 million tenge;

- partial guarantee for microcredits within the framework of the Program for the Development of Productive Employment - 6.4 million tenge;

- carrying out measures to combat harmful organisms of agricultural crops - 15.1 million tenge;

- centralized procurement of veterinary drugs - 40.8 million tenge;

- targeted current transfers from local authorities - 71.2 million tenge;

- services for the transportation of veterinary drugs - 0.9 million tenge;

- other programs - 146.1 million tenge.

In 2020, 9.73 billion tenge was allocated from the regional budget for subsidies, which were fully utilized. This is 2.03 billion tenge or 26.4% higher than the level of 2019. In the areas of subsidies were allocated for the following purposes:

- for the development of livestock breeding - 7.2 billion tenge;

- 1.3 billion tenge was allocated to reduce the cost of herbicides, etc. for the treatment of agricultural crops;

- to support seed production - 1.1 billion tg.;

- to subsidize the cost of services for the delivery of water to agricultural producers - 0.13 billion tenge;
 - 0.9 billion tenge was allocated to subsidize the cost of fertilizer;

- to reimburse the costs of processing enterprises - 0.4 billion tenge.

Figure 2 clearly demonstrates the dynamics of budget funds allocated for subsidies from budgets of all levels.

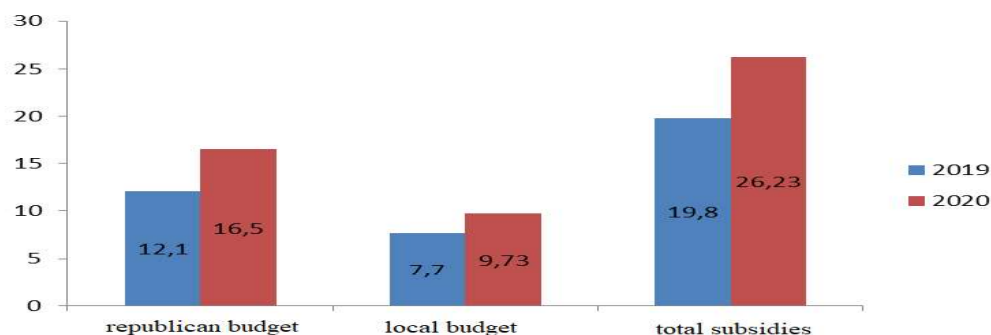


Figure 2. The amount of subsidies in the context of funding sources, billion tenge [8]

At the same time, the funds of the republican budget were mainly directed to the implementation of measures of the Program for the Development of Productive Employment and Mass Entrepreneurship for 2017-2021, which are financed by 82.4 percent from the republican budget. The implementation of the program "Agribusiness 2017-2021" in the Pavlodar region is funded by 64.7 percent from the local budget.

In general, summarizing the above, it should be noted that the agro-industrial complex is one of the important sectors of the economy, which forms the food and economic security of the country, as well as the labor and settlement potential of rural areas.

Conclusion. In general, summarizing the above, it should be concluded that despite a fairly high level of government support, there are a number of shortcomings. The main threat to the implementation of effective support for agriculture may be the general low level of the state of the agro-industrial complex:

1) severe deterioration of the material and technical base of the agro-industrial complex, which does not allow attracting sufficient collateral;

2) the preservation of an unfavorable epizootic situation in animal husbandry, which

increases the risks of implementing projects in the field of animal husbandry;

3) ineffective use of land, water and financial resources by agricultural producers, which reduces the effectiveness of the implementation of financed investment projects;

4) low level of involvement of the agrarian sector of Kazakhstan in world trade in terms of commodity nomenclature.

In order to further increase the production of agricultural products, it is planned to continue the use of state support in the form of subsidies, as well as the use of private capital for the development of all branches of the agricultural sector of the regional economy.

The following mechanism of financial support for small agribusiness through a subsidy system can be proposed, which differs from the existing ones. Subsidies to reimburse part of the cost of paying interest on received targeted loans are provided to citizens, private household plots (personal subsidiary plots), organizations created with the participation of local government bodies supporting private household plots, on a competitive basis.

The mechanism for the formation and distribution of budgetary funds must be changed. The structure of subsidies should be formed from below, since it is possible to optimize

production and identify the most bottlenecks directly at the enterprise. The proposed system for the distribution of budgetary funds of state support is aimed at ensuring the linkage of the allocated funds with the final indicators of the return on their use and increasing the responsibility for their achievement. The basis of this system is the norms of costs and the need for subsidies.

We offer two options for subsidizing:

- with a yield and a constant share of subsidies to costs in accordance with;
- with an increase in productivity and an increase in the proportion of subsidies to costs.

In the second option, the main one is the growing share of subsidies in costs, which directly affects the increase in the subsidy rate per centner. Consequently, the change in the methodology for calculating subsidies, linked to the yield of wheat, makes it possible to increase the reimbursement of costs to commodity producers per hectare, which will ensure the interest of commodity producers in the growth of production volumes and simplify the system of their allocation. Using this approach to subsidizing, it is possible to calculate the subsidy rate by region, taking into account the

specialization of crop cultivation.

The differences between the proposed subsidizing mechanism and its advantages over the existing one are as follows. The differentiation of subsidies based on standards will help to level the playing field. Medium and weak farms acquire chances to receive funds for the preservation and development of their production, if they ensure the receipt of products and the level of costs at the normative level. Enterprises are directly involved in the planning processes of subsidies, which will contribute to their more rational use. In order to increase the efficiency of state support, it is necessary to improve the subsidy system. To ensure equal conditions for domestic agricultural producers in the light of membership in the Customs Union and the Common Economic Space, in the planning period, the level of state support must be brought to the corresponding agreed indicators within the framework of integration processes. The main directions of budgetary financing of agriculture must be combined into a single program of socio-economic development, which would have a long-term character.

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АУЫЛ ШАРУАШЫЛЫҒЫН ӨНІРЛІК ДЕНГЕЙДЕ ҚАРЖЫЛЫҚ ҚОЛДАУ (ПАВЛОДАР ОБЛЫСЫНЫҢ МАТЕРИАЛДАРЫНДА)

Андатпа

Мақалада Қазақстан Республикасындағы ауыл шаруашылығын мемлекеттік реттеу жүйесі, ауыл шаруашылығы қатынастарын мемлекеттік реттеу, ең алдымен, ауыл шаруашылығы тауар өндірушілерінің құқықтық мәртебесін, олардың құқықтарын және жер, мүлік салығы, еңбек, қаржылық және несиелік, басқа да міндеттемелер қарастырылады. Мақалада ауыл шаруашылығын дамытуға бөлінген бірқатар жылдардағы бюджет қаражаты құрылымының қазіргі жағдайы бағаланады, Павлодар облысының ауыл шаруашылығын қаржылай қолдаудың талдауы, бұл Қазақстанда негізінен ақшалай және қаржылық қолдау құралдары басым екенін көрсетті. Ауыл шаруашылығын қаржылай қолдау бойынша қорытындылар мен ұсынымдар құрастырылған. Мақала авторлары Павлодар облысында ауыл шаруашылығы өндірісін дамытудың стратегиялық мақсаттарын ұсынды, оған қол жеткізу табиғи-климаттық ерекшеліктерді ескере отырып, аймақтың ауыл шаруашылығы өндірісін дамытудың басымдықтарын анықтаумен тығыз байланысты. Ауыл шаруашылығы өндірісін мемлекеттік қолдау жүйесін жетілдіру, сонымен қатар ауыл шаруашылығы өндірісін дамытуды ынталандыру үшін қаржылық емес әдістерді жетілдіруді талап етеді. Мемлекеттік қолдаудың тиімділігін арттыру үшін авторлар субсидиялау жүйесін жетілдіруді ұсынады.

**ФИНАНСОВАЯ ПОДДЕРЖКА СЕЛЬСКОГО ХОЗЯЙСТВА НА РЕГИОНАЛЬНОМ УРОВНЕ
(НА МАТЕРИАЛАХ ПАВЛОДАРСКОЙ ОБЛАСТИ)**

Аннотация

В статье рассмотрена система государственного регулирования сельского хозяйства в РК, государственное регулирование аграрных отношений осуществляется, прежде всего, путем издания законов и других нормативных актов, определяющих правовой статус сельскохозяйственных товаропроизводителей, их права и обязанности в земельных, трудовых, финансово-кредитных и других отношениях. В статье проведена оценка современного состояния структуры бюджетных средств, выделяемых на развитие сельского хозяйства за ряд лет, анализ финансовой поддержки сельского хозяйства в Павлодарской области, который показал, что в Казахстане доминируют в основном денежные и финансовые инструменты поддержки. Сформулированы выводы и рекомендации для финансовой поддержки сельского хозяйства. Авторами статьи предложены стратегические цели развития сельскохозяйственного производства Павлодарской области, достижение которых, неразрывно связано с определением приоритетов развития сельскохозяйственного производства области с учетом особенностей природно-климатических зон Павлодарской области. Совершенствование системы государственной поддержки сельскохозяйственного производства также требует совершенствования нефинансовых методов стимулирования развития сельскохозяйственного производства. С целью повышения эффективности государственной поддержки авторы предлагают совершенствовать систему субсидирования.

