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НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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BASICS OF FINANCE MANAGEMENT IN CULTURAL AND SOCIAL AND ECONOMIC DEVELOPMENT OF KAZAKHSTAN

Abstract. The management of finances in the development of culture becomes a strategic priority for the modern economy of developed countries, not only because creating the conditions for organizing leisure and providing residents of the urban district with the services of cultural organizations, as well as for mass recreation of the city residents, but also because it managed to generate a powerful sector of creative industries, which ultimately will have a positive impact on social development. Social and cultural development accumulates positive effects in various spheres, allows to turn weak points into strong ones, when cooperation of cultural organizations with other social actors allows improving the urban environment, developing tourism, attracting investments, initiating the creation of new jobs, helping to solve social and economic problems and help resolve conflict situations.

Keywords: management, finance, culture, socio-economic development, museums, parks, theaters, investments, the state.

Introduction. Finance, as an economic phenomenon, arose with the need to expand the scale of social production, the existence of the state [1, p. 414] and the reduction of transaction costs [2, p. 10, 105]. To maintain the state, resources are needed that would serve as an economic base for preserving the country's integrity and development. To this economic basis can be attributed and finance.

Socio-economic and cultural development is a special type of state policy aimed at state regulation of the development of the territory.

In modern conditions of market relations in Kazakhstan, the health of every person, as a component of the health of the entire population, becomes a factor that determines not only the full value of its existence, but also the potential of its capabilities. The level of health of the people, in turn, determines the measure of socio-economic, cultural and industrial development of the country.

Results. In the absence of support in the sphere of culture, the tendency will continue to decline in the quality and quantity of services provided, and the level of people's satisfaction with cultural services will decrease. The deterioration of the material and technical base of cultural institutions will continue.

There will be a significant share of the cultural heritage of the urban district in need of restoration, design of protection zones and the approval of the boundaries of the territories. It will be difficult to use objects of cultural heritage in connection with the lack of them before investment preparation.

The competitiveness of the theater, museum, philharmonic society, etc. will decrease. The pace of improvement of parks will not allow to provide the necessary level of quality of life for the population. The need to develop a subprogram is dictated by new socio-economic and spiritual realities. The museum is a reliable and effective socio-cultural institution, where the monuments of history, culture and art, which play an important role in the spiritual development of man, are preserved. In addition, the museum carries a wide range of social functions: educational, educational, educational, leisure.

The problems accumulated during the economic recession require the introduction of a program approach to the definition of the strategy and tactics of the development of museum activity, the concentration of budgetary funds in the most important areas of preservation of the museum fund, and the creation and development of an infrastructure (material and information) museum to solve the tasks of the cultural development of the museum.

Recently, in the Republic of Kazakhstan, much attention has been paid to improving the financial system of the state, developing new approaches to the financial strategy for the development of society. The current situation in Kazakhstan clearly demonstrates the need to strengthen the regulatory role of the state in the financial sector of the economy. The main problems in the sphere of state and local finance are:

- balance of budgets of all levels and state extra-budgetary funds;
- improvement of the tax system;
- increasing the efficiency of the use of public and private property;
- improving budget planning and forecasting;
- ensuring the unity of monetary and financial policies;
- effective use of public finances;
- strengthening of financial control, etc..

The development of society and a market economy is impossible without culture, education, health, scientific and technological progress. Stimulating the progress in culture, education, health will pay off many times. It can manifest itself in preferential lending, with small payments to the state budget. For legal entities, organizations in these areas, it is desirable to set taxes not more than 10% of incomes, and for individuals engaged in private practice in healthcare, education, culture - up to 5%. Today, the total amount of Islamic Development Bank projects in Kazakhstan is about 670 million US dollars. In addition, the Islamic Bank finances environmental projects to help residents of the regions adjacent to the Aral Sea, Semipalatinsk nuclear test site, provides cooperation with the Islamic Educational, Scientific and Cultural Organization ISESCO. This allowed Kazakhstani scientists to restore the monuments of cultural heritage, study the history of the countries of the Islamic world - everything is quite solid [18, p.23]. The American housing mortgage system is characteristic of civilized capitalist states. At the same time, within the existing modern system, there may exist different models for financing the purchase or construction of housing, which bear the imprint of the history of economic culture, mentality and level of economic development. Characteristic in this respect is the German model, which is based on credit and construction corporations (construction savings banks) Given the considerable natural, economic, cultural, historical and ethnic specifics of the regions of Kazakhstan, there is not and cannot be any unified policy in the field of accumulation [14]. But, it is quite obvious that the benefits for all regions are from the inflow of foreign capital, both foreign and "foreign". They can stimulate the development of local production; promote the introduction of innovations and new technology, help in the formation of new economic discipline, etc. In parallel, it is useful to use and export capital in those regions where it is possible to earn an additional surplus product, or, say, obtain scarce resources and raw materials on a confessional basis. Thus, despite the fact that with the increase in the level of economic development, the integration of individual regions into the single national economic complex of the country increases, the region is immanently inherent in all economies, regardless of the level of development. In each country, distinct regional center are distinguished, differing from other regions in specialization, the ability to attract financial resources based on their geopolitical position or being centers of regional economies due to the historical and cultural traditions of the country. Such brightly pronounced centers in other countries are: in the USA - Chicago, in Germany - Berlin, in Russia - Yekaterinburg as the center of the Ural region, Novosibirsk as the center of Siberia, etc. The regional exchanges located in these centers are not only mechanisms for attracting investments to the region, but also an important factor shaping the investment climate in the region, which affects its investment attractiveness. [20] The possible impact of activities on human health, historical and cultural values and, as a rule, socio-economic conditions. The consequences of implementing the planned activity should be evaluated not only in terms of their magnitude, but also in terms of their significance. Potential impacts should be studied for all alternatives considered in the environmental assessment to ensure that they can be compared and the most appropriate alternative selected. This stage of environ-

mental assessment in most national systems is carried out by the initiator of activities or, on his behalf, by specialized organizations.

With the acquisition of independence, the main priority areas of the state's activities in the cultural sphere were announced:

- ensuring a high level of development of education and science, sports and tourism;
- preservation and development of the national culture and cultures of peoples and ethnic groups inhabiting the Republic of Kazakhstan;
- preservation of historical and cultural heritage;
- conducting large-scale cultural actions aimed at promoting the best achievements and models of cultural and spiritual development of Kazakhstan;
- expansion and deepening of international cultural cooperation;
- formation of the domestic market of cultural products and services.

At the same time, the modern culture of Kazakhstan is experiencing considerable difficulties. The transfer of the planned economy to the rails of market relations, accompanied by a fall in output, caused serious costs in the material and technical and financial support of cultural institutions, public education and science. The humanitarian intelligentsia and specialists of the non-production sphere were socially unprotected, which caused strikes of teachers and doctors of Kazakhstan in 1992. There is a tendency of commercialization of culture. Under the pretext of democratization of society, low-quality iso and film products penetrated the spiritual sphere, propagandizing pornography, violence, brutality. Modern cultural processes in Kazakhstan reflect, on the one hand, the collapse of the totalitarian system, the difficulties of the birth of a new independent state, the abandonment of the former narrow-class principles, and on the other hand, the first steps of affirming pluralism, different forms of ownership, socio-political structures and opinions. В этих городах наблюдаются следующие тенденции:

- social stratification of the population;
- leakage of youth to large cities;
- an attempt to create a favorable environment for the life and work of the urban environment, the construction of art objects of temporary and permanent use;
- activation of the cultural life of the population, including the creation of favorable conditions for the spiritual and cultural development of various social groups of the population.

To achieve effective results of the goals set, a well-considered strategy is needed that takes into account both components of the result—both social, economic, and cultural. Economic efficiency requires an economically rational distribution of production in space and the use of the production potential of each region for the purpose of nationwide welfare; social efficiency is a spatial distribution of economic activity in which residents of all regions have more or less equal opportunities to achieve the desired welfare. It is necessary to clearly understand in each particular case what is given priority and what are the alternatives. If preference is given to economic goals, control over the social results of changes in the economic policy of the region is necessary, if social priorities are given priority, it is necessary to closely monitor economic processes. The system of goals of development of social and economic potential of the region consists of two subsystems.

In analyzing the current socio-cultural situation, it is not necessary to deny the complex interaction of global and local trends that are manifested in all spheres, including in the sphere of culture and science. The processes of differentiation and integration of knowledge proceed with such intensity that, without taking into account the seriousness of this problem, no philosophical, logical-methodological, science-research development of any sphere of knowledge can be constructed in any fruitful way.

Conclusions. The rapid development of natural and exact sciences, the deepening of ideas about the scientific picture of the world, the formation of new areas of humanitarian, social, historical, cultural knowledge, the understanding of the role of technology and information in the modern world, the complexity of social forms of organization of science at all levels, up to the global, the formation of integrated interdisciplinary areas of knowledge, concepts, approaches, disciplines, led to a serious restructuring of the scientific space.

The complexity and dynamism of public life, the increase in the scale of innovative processes in the cultural, educational and information spaces predetermine the need to recognize positive and negative trends in the development of museums and museology. The boundaries of the study are not yet strictly outlined, and many questions cannot be answered unambiguously. One of the spheres of management and management for the city are the objects of social and economic infrastructure, that is, the health care, education, preschool education, culture, managed directly by the city, these areas are usually in the municipal ownership and are supported through budgetary financing.

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ҚАЗАҚСТАННЫҢ МӘДЕНИЕТ ЖӘНЕ ӘЛЕУМЕТТІК-ЭКОНОМИКАЛЫҚ ДАМУЫНДАҒЫ ҚАРЖЫЛАНДЫРУДЫ БАСҚАРУ НЕГІЗДЕРІ

Аннотация. Стратегиялық дамыған елдердің қазіргі заманғы экономиканың басым, өйткені демалыс үшін жағдай жасау және қалалық аудан тұрғындары мәдени ұйымдардың қызметтерін қамтамасыз ету ғана емес, сондай-ақ қала тұрғындары жаппай тынығу, сондай-ақ ол қуатты генерациялау қабілетті болғанына бастап мәдениетінің дамуына қаржылық менеджмент сайып келгенде, әлеуметтік дамуына оң әсерін тигізеді, шығармашылық индустрия. Әлеуметтік және мәдени даму, түрлі салаларда оң әсерін жинайды мәдени ұйымдардың ынтымақтастық және басқа да әлеуметтік актерлер, қалалық ортаны жақсарту үшін туризмді дамыту, инвестициялар тарту, жаңа жұмыс орындарын құруға бастамашылық және әлеуметтік-экономикалық мәселелерді шешуге көмектесу береді кезде, күшті ішіне әлсіз жақтарын бұруға мүмкіндік береді және жанжалды жағдайларды шешуге көмектеседі.

Түйін сөздер: басқару, қаржы, мәдениет, әлеуметтік-экономикалық даму, мұражайлар, парктер, театрлар, инвестициялар, мемлекет.

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ОСНОВЫ УПРАВЛЕНИЯ ФИНАНСАМИ В КУЛЬТУРНОМ И СОЦИАЛЬНО-ЭКОНОМИЧЕСКОМ РАЗВИТИИ КАЗАХСТАНА

Аннотация. Управление финансами в развитии культуры становится стратегическим приоритетом современной экономики развитых стран, не только потому, что создание условий для организации досуга и обеспечения жителей городского округа услугами организаций культуры, а также для массового отдыха жителей города, а сколько потому, что сумела генерировать в себе мощный сектор творческих индустрий, что в конечном счете положительно скажется на социальном развитии. Социально-культурное развитие аккумулирует позитивные эффекты в разных сферах, позволяет превратить слабые стороны в сильные, когда кооперация организаций культуры с другими социальными субъектами позволяет улучшать городскую среду, развивать туризм, привлекать инвестиции, инициировать создание новых рабочих мест, помогать решению социально-экономических проблем и способствовать разрешению конфликтных ситуаций.

Ключевые слова: управление, финансы, культура, социально-экономическое развитие, музеи, парки, театры, инвестиции, государство.

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