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© **Z. Bashu**^{1*}, **L. Sembiyeva**¹, **S. Tazhikenova**¹, **G. Tazhbenova**², **B. Zhumatayeva**³,
2023

¹Gumilyov Eurasian National University, Astana, Kazakhstan;

²Eurasian Humanities Institute, Astana, Kazakhstan;

³Kazakh University of Economics, Astana, Kazakhstan.

E-mail: zamirabashu@gmail.com

THE NEED TO IMPLEMENT A STRATEGIC AUDIT IN ORDER TO IMPROVE THE EFFICIENCY OF THE EXECUTION OF PUBLIC FUNDS

Bashu Z.R. — doctoral student. L.N. Gumilyov Eurasian National University. Department of Economics. 010000. Astana, Kazakhstan

E-mail: zamirabashu@gmail.com. ORCID: <https://orcid.org/0000-0001-8737-1274>;

Sembiyeva L.M. — doctor of economics. L.N. Gumilyov Eurasian National University. Department of Economics. 010000. Astana, Kazakhstan

E-mail: sembiyeva@mail.ru. ORCID: <https://orcid.org/0000-0001-7926-0443>;

Tazhikenova S.K. — associated professor. L.N. Gumilyov Eurasian National University. Department of Economics. 010000. Astana, Kazakhstan

E-mail: tazhikenova_sk@enu.kz. ORCID: <http://orcid.org/0000-0001-7858-5094>;

Tazhbenova G. — docent of economics. Eurasian Humanities Institute. Department of Economic and Mathematical Disciplines. 010000. Astana, Kazakhstan

E-mail: gdt_2807@mail.ru, ORCID ID: <http://orcid.org/0000-0001-7134-2794>;

Zhumatayeva B.A. — PhD. The Kazakh University of Economics. Department of Finance and International Trade. 010000. Astana, Kazakhstan

E-mail: gdt_2807@mail.ru. ORCID: <http://orcid.org/0000-0002-2565-1614>.

Abstract. The article considers the relevance of the introduction of strategic audit as a new type of state financial control and improvement of the system of planning and execution of the state budget. At the present stage in the budget system there is no correlation of budget financing with indicators of documents of the state planning system. At the same time, budget programs and development plans of state bodies contain a significant number of indicators of results characterizing their current activities, which does not allow for a proper assessment of the effects achieved by state bodies in the implementation of their tasks. Based on the analysis of the reports of external state audit bodies, the analyzed final results are more consistent with the indicators of the direct result and do not have an ultimate strategic goal and do not reflect changes in the state of the industry. This also explains their inconsistency, when over-fulfillment of the indicators of direct results does not achieve the final results. This study is particularly relevant because the study revealed inefficient implementation of budget policy for the medium term and leveling the country's budget for a three-year period. Therefore, the purpose of this study was to identify existing problems in the execution of public funds and to develop measures to improve the efficiency of the execution of the state budget. Thus, the authors propose the introduction of the state strategic audit as one of the tools to increase the

efficiency of budget decisions and reduce the gap between the strategic and operational level of planning.

Key words: strategic audit, budget execution, state audit, budget policy, efficiency of state budget execution

© З.Р. Башу^{1*}, Л.М. Сембиева¹, С.К. Тажикенова¹, Г. Тажбенова²,
Б.А. Жуматаева³, 2023

¹Л.Н. Гумилев атындағы Еуразия ұлттық университеті, Астана, Қазақстан;

²Еуразия гуманитарлық институты, Астана, Қазақстан;

³Қазақ экономика, қаржы және халықаралық сауда университеті.

E-mail: zamirabashu@gmail.com

МЕМЛЕКЕТТІК ҚАРАЖАТТАРДЫ ПАЙДАЛАНУ ТИІМДІЛІГІН АРТТЫРУ ҮШІН СТРАТЕГИЯЛЫҚ АУДИТ ҚАЖЕТТІЛІГІ

Башу З.Р. — докторант. Экономика факультеті. Л.Н. Гумилев атындағы ЕҰУ. 010000. Астана, Қазақстан

E-mail: zamirabashu@gmail.com. ORCID: <https://orcid.org/0000-0001-8737-1274>;

Сембиева Л.М. — экономика ғылымдарының докторы. Экономика факультеті. Л.Н. Гумилев атындағы ЕҰУ. 010000. Астана, Қазақстан

E-mail: sembiyeva@mail.ru. ORCID: <https://orcid.org/0000-0001-7926-0443>;

Тажикенова С.К. — доцент. Экономика факультеті. Л.Н. Гумилев атындағы ЕҰУ. 010000. Астана, Қазақстан

E-mail: tazhikenova_sk@enu.kz. ORCID: <http://orcid.org/0000-0001-7858-5094>;

Тажбенова Г. — доцент. Экономикалық-математикалық пәндер кафедрасы. Еуразия гуманитарлық институты. 010000. Астана, Қазақстан

E-mail: gdt_2807@mail.ru. ORCID ID: <http://orcid.org/0000-0001-7134-2794>;

Жуматаева Б.А. — PhD. Қаржы және халықаралық сауда кафедрасы. Қазақ экономикалық университеті. 010000. Астана, Қазақстан

E-mail: gdt_2807@mail.ru. ORCID: <http://orcid.org/0000-0002-2565-1614>.

Аннотация. Мақалада мемлекеттік қаржылық бақылаудың және мемлекеттік бюджетті жоспарлау мен атқару жүйесін жетілдірудің жаңа әдістемелік құралы ретінде стратегиялық аудитті енгізудің өзектілігі қарастырылған. Қазіргі кезеңде бюджет жүйесінде бюджеттік қаржыландыру мен мемлекеттік жоспарлау жүйесі құжаттарының көрсеткіштері арасында өзара байланыс жоқ. Бұл ретте, мемлекеттік органдардың бюджеттік бағдарламалары мен даму жоспарларында олардың ағымдағы қызметін сипаттайтын тиімділік көрсеткіштерінің айтарлықтай саны бар, бұл мемлекеттік органдарға жүктелген міндеттерді іске асыру кезінде қол жеткізген нәтижелерді тиісінше бағалауға мүмкіндік бермейді. Сыртқы мемлекеттік аудит органдарының есептілігін талдау негізінде талданған түпкілікті нәтижелер тікелей нәтиже көрсеткіштеріне көбірек сәйкес келеді және түпкілікті стратегиялық мақсатты көздемейді және сала жағдайындағы өзгерістерді көрсетпейді. Тікелей нәтижелердің көрсеткіштері артығымен орындалған кезде түпкілікті нәтижеге қол жеткізілмеген кезде, бұл олардың сәйкес келмеуін де түсіндіреді. Бұл зерттеудің өзектілігі айқын, өйткені зерттеу нәтижесінде орта мерзімді перспективада бюджеттік саясаттың тиімсіз жүзеге асырылуы және үш жылдық кезеңге ел бюджетін теңестіру анықталды. Сондықтан бұл зерттеудің мақсаты мемлекеттік қаражатты орындаудағы бар проблемаларды анықтау және мемлекеттік бюджеттің атқарылу тиімділігін арттыруды дамыту болды. Осылайша, авторлар бюджеттік шешімдерді қабылдау тиімділігін арттыру және жоспарлаудың стратегиялық және операциялық деңгейлері арасындағы

алшақтықты азайту құралдарының бірі ретінде мемлекеттік стратегиялық аудитті енгізуді ұсынады.

Түйін сөздер: стратегиялық аудит, бюджеттің атқарылуы, мемлекеттік аудит, бюджет саясаты, мемлекеттік бюджеттің атқарылу тиімділігі

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Б.А. Жуматаева³, 2023

¹Евразийский национальный университет имени Л.Н. Гумилева, Астана, Казахстан;

²Евразийский гуманитарный институт, Астана, Казахстан;

³Казахский университет экономики, финансов и международной торговли, Астана, Казахстан.

E-mail: zamirabashu@gmail.com

НЕОБХОДИМОСТЬ ВНЕДРЕНИЯ СТРАТЕГИЧЕСКОГО АУДИТА ДЛЯ ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ ГОСУДАРСТВЕННЫХ СРЕДСТВ

Башу З.Р. — докторант. Экономический факультет. ЕНУ им. Л.Н. Гумилева. 010000. Астана. Казахстан

E-mail: zamirabashu@gmail.com. ORCID: <https://orcid.org/0000-0001-8737-1274>;

Сембиева Л.М. — доктор экономических наук. Экономический факультет. ЕНУ им. Л.Н. Гумилева. 010000. Астана. Казахстан

E-mail: sembiyeva@mail.ru. ORCID: <https://orcid.org/0000-0001-7926-0443>;

Тажикенова С.К. — доцент. Экономический факультет. ЕНУ им. Л.Н. Гумилева. 010000. Астана, Казахстан

E-mail: tazhikenova_sk@enu.kz. ORCID: <http://orcid.org/0000-0001-7858-5094>;

Тажбенова Г. — доцент. Экономический факультет. ЕНУ им. Л.Н. Гумилева. 010000. Астана. Казахстан

E-mail: gdt_2807@mail.ru. ORCID ID: <http://orcid.org/0000-0001-7134-2794>;

Жуматаева Б.А. — PhD. Факультет финансов и международной торговли. Казахский экономический университет. 010000. г. Астана, Казахстан

E-mail: gdt_2807@mail.ru. ORCID: <http://orcid.org/0000-0002-2565-1614>.

Аннотация. В статье рассмотрены актуальность внедрения стратегического аудита как нового вида государственного финансового контроля и совершенствования системы планирования и исполнения государственного бюджета. На современном этапе в бюджетной системе отсутствует взаимосвязка бюджетного финансирования с показателями документов системы государственного планирования. Вместе с тем, бюджетные программы и планы развития государственных органов содержат значительное количество показателей результатов, характеризующих их текущую деятельность, что не позволяет провести должную оценку эффектов, достигнутых государственными органами при реализации возложенных на них задач. На основе анализа отчетности внешних органов государственного аудита, анализируемые конечные результаты больше соответствуют показателям прямого результата и не имеют конечной стратегической цели и не отражают изменения состояния отрасли. Этим объясняется и их несогласованность, когда при перевыполнении показателей прямых результатов конечные результаты не достигаются. Это исследование особо актуально, так как в рамках исследования выявлены неэффективная реализация бюджетной политики на среднесрочную перспективу и нивелирование бюджета страны на трехлетний период. Целью статьи является выявление основных аспектов актуальности внедрения стратегического аудита для совершенствования системы

государственного аудита и решения существующих проблем при исполнении республиканского бюджета. Тем самым авторами предлагается внедрения государственного стратегического аудита как один из инструментов повышения эффективности от принимаемых бюджетных решений и уменьшения разрыва стратегического и операционного уровня планирования.

Ключевые слова: стратегический аудит, исполнение бюджета, государственный аудит, бюджетная политика, эффективность исполнения государственного бюджета

Introduction

The improvement of the state control system required the transformation of the state audit system, if earlier, when conducting an audit, the main attention was paid to the correctness, targeting, expediency and legality of the distribution of public financial resources, now the main focus is on checking the effectiveness, efficiency and cost-effectiveness of the use of public funds.

At the current stage of economic development, state audit should become a tool that corrects target indicators at the stage of forecasting and planning and assesses the reliability and correctness of their calculations. These procedures are necessary, since at these stages the planning parameters are the basis for the formation of budgetary requirements and budgetary financing of future development programs.

The effective use of budgetary funds is very relevant for Kazakhstan, since the implementation of management decisions related to the use of the budget in the implementation of various programs depends on the level of achievement of the goals of the country's economic development. To date, the country is only implementing a unified approach to a qualitative external evaluation of the implementation of national projects and government programs, taking into account both the specifics and uniqueness of each program, while there is no methodological basis for assessing the effectiveness of their implementation, unambiguous requirements for evaluation in areas of development in a particular area where this program is implemented. To determine the effectiveness and efficiency of programs, there is an urgent need to develop methodologies, criteria and principles for assessing the use of public funds in their implementation, taking into account the specifics of other state programs. In this regard, the role of checking the effectiveness of the use of republican budget funds is increasing, as one of the most active devices of state audit.

Thus, strategic audit is becoming a new direction in the activities of Supreme Audit Institutions. It is used to assess the possibility, risks and results of achieving the goals of the socio-economic development of the state, provided for in the documents of strategic development. Applying a strategic approach to audit, the Supreme Audit Institutions of the Republic of Kazakhstan can not only assess how well the state bodies have formulated goals and objectives that contribute to sustainable development at the national level, but also whether they have sound and evidence-based strategies to achieve the goals and use data on results and strategic planning, public resource allocation, monitoring, evaluation, reporting.

Material and methods

In the presented article, methods of theoretical analysis, synthesis, and comparative evaluation of statistical data were used. The basis of the information and analytical support of the study was the data of the Accounts Committee for Control over the Execution of the Republican Budget, the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, as well as published scientific papers on the topic of the study.

In accordance with the Decree of the Government of the Republic of Kazakhstan dated June 18, 2013 № 609 On the draft Decree of the President of the Republic of Kazakhstan

"On approval of the Concept for the implementation of governmental audit in the Republic of Kazakhstan", the scope of governmental audit includes a functional analysis of the activities of state bodies and their subordinate organizations, an assessment of the effectiveness of the implementation of strategic goals and objectives, policy documents to achieve them, the quality of public services.

The modern concept of public audit in Kazakhstan is aimed at bringing the National Financial Control System in line with the requirements of budget policy, effective management of public finances and international standards of financial control in the public sector. It becomes obvious that new approaches to the organization of the budget process in the country, aimed at medium-term and long-term budget planning, require the use of new modern types and methods of public financial control, such as a strategic audit of public finances. Therefore, one of the directions for its implementation in the current perspective is the introduction of a strategic audit (Uspambayeva et al., 2019).

As it is already known, a strategy is a way of using funds and resources aimed at achieving long-term development goals, taking into account the conditions of the external environment, as well as factors such as uncertainty, chance and risk. Today, the concept of "strategic audit" is more typical for commercial organizations and allows not only to evaluate the effectiveness and efficiency of the organization's activities, but also to analyze performance indicators in comparison with similar data from the main competitors.

Wagle M. argues that strategic audit provides a rich set of data and the opportunity to move from a narrow, specialized view, which focuses on functional methods, to a broader and less accurate analysis of the corporation as a whole. His strengths include real world orientation and the ability to focus on developing decision making skills (Wahl, 2017).

And according to foreign authors Hanger J. David, Thomas L. Whelen Strategic audit "provides answers to questions on individual areas or aspects, so that you can conduct a systematic analysis of various corporate strategies. It is very useful as a diagnostic tool for identifying problem areas and demonstrating the strengths and weaknesses of the company" (Hanger et al., 2008).

According to Tuyakova Z.S., Strategic audit is inextricably linked with performance audit, because represents the degree of consistency of policy with the strategic resources and strategic positions of the enterprise. Strategic audit evaluates both external and internal aspects of the implementation of the development strategy (Tuyakova, 2018).

Markova V.D. notes that a strategic audit is a type of management audit that considers the prospects of a corporation as a whole and provides a comprehensive assessment of the corporate situation (Markova et al., 2002).

Thus, having considered the definitions of this concept in the commercial sphere, we define strategic state audit as a set of evaluation activities, including monitoring the effectiveness of planning and monitoring the effectiveness of the execution of strategic planning documents of the state, which allow obtaining objective information for making managerial decisions by public authorities regarding public financial resources.

According to Zeinelgabdin A.B. "As part of the performance audit, it is advisable to conduct an environmental audit, strategic audit and other thematic audits with the involvement of research and other specialized organizations." The author singles out as one of the directions of the state audit the evaluation of the effectiveness of the implementation of state, sectoral and regional programs, strategic documents on the socio-economic development of the state. In this regard, there is an urgency to single out strategic audit as a separate type of public audit (Zeynelgabdin, 2013).

Strategic audit combines elements of financial audit, compliance audit and performance audit, while it is aimed at identifying and addressing issues of strategic

importance to the state. Strategic audit is aimed at assessing the feasibility, risks and results of achieving strategic goals, including the evaluation of relevant programs.

To date, one of the main functions of the Accounts Committee is to audit the effectiveness of the activities of state bodies, the implementation of state strategic and program documents in terms of the effective use of budgetary funds and state assets. At the same time, on the instructions of the President of the Republic of Kazakhstan, an audit of the effectiveness of the implementation of state strategic and program documents in all areas can be carried out.

For Kazakhstan, the implementation of the methodology and indicators of the Sustainable Development Goals provides an opportunity to systematically adapt the system of strategic planning and monitoring of the Republic of Kazakhstan to world standards, taking into account the consonance of Kazakhstan's policy documents, primarily the "Strategy-2050" and the programs arising from it, with global development goals. Along with the implementation of the Sustainable Development Goals, monitoring their achievement is an important task, both at the global and national levels.

The transition to the program principles of organizing the budget process requires strengthening the strategic audit of the development and implementation of state programs. However, to date, its legislative base has not been formed. In order to improve the efficiency and effectiveness of state bodies, it is proposed to legislate the concept of strategic audit, emphasizing its evaluative nature.

The introduction, as part of the implementation of the Message of the Head of State dated September 1, 2020, by the Government of the Republic of Kazakhstan of a new State Planning System requires the transformation of external state audit for the planning and implementation of the country's strategic goals. In this context, the approaches of Supreme Audit Institutions to their activities are beginning to seriously change. The issues of efficiency, linking the set goals and allocated funds with the results of activities are put at the forefront. We are talking about the transition to a strategic audit, when the external state audit bodies of the Republic of Kazakhstan become consultants and strategic partners of scientific and educational institutions, authorities and the business community.

The republican budget for 2021 was based on the Forecast of the socio-economic development of the country for 2021–2025. The head of state, in his speech at the expanded meeting of the Government on February 8, 2022, outlined the increase in the income of the population and the reduction of inequality among the primary tasks. As noted by the President of the country, over 5 years, the share of labor income in the total income of the population decreased from 80 % to 67 %, and social transfers increased from 17 % to 29 %.

In addition, the issues of increasing the income of the population were raised by the Head of State during an extraordinary meeting of the Council of Foreign Investors under the President on February 22, 2022.

Thus, the Head of State stressed that the main task of economic reforms is not abstract figures of GDP growth and positions in world rankings, but an increase in incomes and living standards of the people. This goal is unattainable without the formation of a new class of entrepreneurs, as well as an influx of high-quality investments.

According to the assessment of the implementation of the Law of the Republic of Kazakhstan "On the Republican Budget for 2021–2023", conducted by the Accounts Committee for the Execution of the Republican Budget, it was revealed that the Law contains 30 articles, of which 4 articles were not partially executed with some deviations from the revised budget.

There is a violation by the Government of the established basic budget guidelines that characterize the stability of the fiscal system. Thus, the indicator on the non-oil deficit in relation to GDP was revised upward by 1.5 percentage points when the budget was revised.

(10.6% of GDP), which, according to the results of the year, was formally executed at the level of 9.9% of GDP, while originally approved – 9.1 % of GDP, it is presented in Table 1.

Table 1. Implementation of the main parameters of the republican budget

Indicators	2019 billion tenge	% to plan	2020 billion tenge	% to plan	2021 billion tenge	% to plan
Revenues to the republican budget	12 627,6	100,5	15 116,7	100,2	16 244	100,5
Income	10 592,3	100,4	11	100,2	12 505	100,8
Expenses (including repayment of loans)	12 710,3	99,9	14 911,8	98,4	16 303	99,2
Expenses	11 469,1	100,07	3 699,9	98,3	14 787	99,1%
Unused budget	5,3		15,8		68,8	

For 2020, revenues to the republican budget amounted to 15,116.7 billion tenge, or 100.2 % of the plan. For 2021, revenues to the republican budget amounted to 16,244 billion tenge, or 100.5 % of the adjusted plan (107.2 % of the approved plan).

Revenues in 2020 were received in the amount of 11,928.5 billion tenge, which is higher than the plan by 21.6 billion tenge (by 0.2 %). Revenues in 2021 were received in the amount of 12,505 billion tenge, which is higher than the adjusted plan by 99 billion tenge or 100.8 % (to the approved plan by 110.9 %).

Expenses (including repayment of loans) were executed by 16,303 billion tenge or 99.2 %. Expenses in 2021 (including repayment of loans) were executed by 14,911.8 billion tenge or 98.4 %.

The costs of the republican budget in 2020 amounted to 13,699.9 billion tenge or 98.3%, the non-execution amounted to 241.2 billion tenge. The costs of the republican budget amounted to 14,787 billion tenge, or 99.1 % of the adjusted plan, the non-fulfillment amounted to 127 billion tenge.

Despite the clarifications and adjustments to the budget, 15.8 billion tenge remained unused in 2020. And in 2021, 68.8 billion tenge. As of January 1, 2021, the republican budget deficit amounted to 2,185.3 billion tenge, which is 273.5 billion tenge more than the planned figure. As of January 1, 2022, the republican budget deficit amounted to 2,526 billion tenge, which is 233 billion tenge below the adjusted figure (77 billion tenge below the approved figure) (Fig. 1).

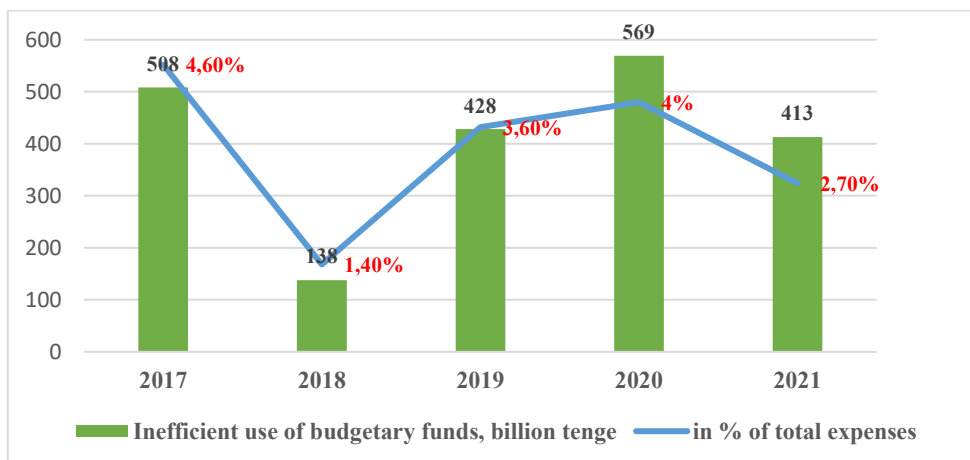


Fig.1. Inefficient use of budget funds for 2017–2021

The amount of inefficiently used budget funds allocated for solving social and economic problems in 2020 increased compared to 2019 (427.5 billion tenge) and amounted to 569.4 billion tenge, due to an increase in violations identified as a result of audit and expert and analytical activities of state audit bodies when using funds from the 2020 republican budget.

The amount of inefficiently used budget funds allocated for solving social and economic problems in 2021 decreased by 156.3 billion tenge compared to 2020 (569.4 billion tenge), amounting to 413 billion tenge. Non-disbursement of funds from the republican budget shown in Table 2.

Table 2. Non-disbursement of funds from the republican budget

Indicators	2019	2020	2021
Non-disbursement, billion tenge	5,3	15,8	68,8
return of targeted transfers used for other purposes, bln. tenge	0,05	1,2	0,3
return of unused (underused) targeted transfers allocated from the republican budget in the previous year and not allowed for additional use in the reporting year, billion tenge	-	16,6	14,4
return of the amounts of unused (underused) targeted transfers for development allocated in the past financial year, allowed to be additionally used by decision of the Government of the Republic of Kazakhstan, billion tenge	2,2	-	0,9
return of unused budget loans issued from the republican budget to LEAs, bln. tenge	-	1,9	1
identified violations based on the results of audit and expert-analytical activities of state audit bodies, when using funds from the republican budget in 2021, billion tenge	387,4	477,9	281

According to researchers, in 2021, the republican budget expenditures were implemented through 38 administrators of the republican budget programs in the amount of 15.2 trillion. tenge. In 2021, 129 budget investment projects worth 291 billion tenge were implemented at the republican level, and 1,918 projects worth 764 billion tenge were implemented at the regional level.

When planning indicators of results, they are artificially and systematically lowered, which predetermines their achievement without efforts on the part of administrators (comfortable performance zone). This, among other things, leads to an overfulfillment of the actual value of the indicator from the planned one from 2 to 8 times (for example, the share of work performed on the creation of an export-oriented production of the main gears of driving axles for trucks (increasing %) amounted to 88 %, against the planned 10 %, overfulfillment of the final result was more than 8 times). (Fig. 2).

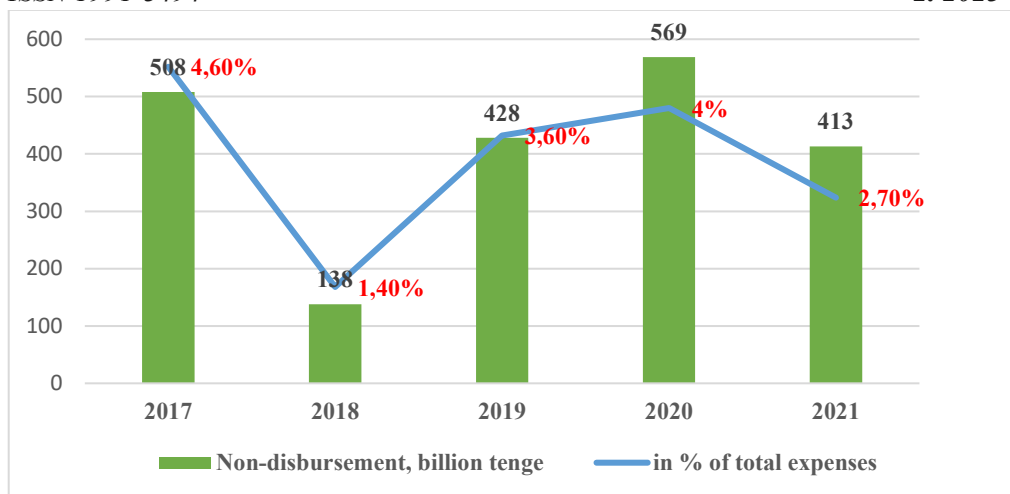


Fig.2. Non-disbursement of funds from the republican budget at the end of the year

In some cases, the values already achieved at the beginning of the financial year are determined as indicators (for example, according to the intra-republican system, the increase in the country's forest cover in 2019 was 4.65 %, at the same time, the Green Kazakhstan National Project for 2021 set identical target indicator of 4.65 %, which has already been achieved at the start of the project).

The main reasons for systematic non-development:

- unfulfilled contractual obligations of suppliers of goods (works, services) (29.8 billion tenge);
- payment for the volume of services actually rendered (20.5 billion tenge);
- inefficient management of budget programs (long-term tender procedures, conclusion of contracts, additional agreements, late submission of invoices for payment to the treasury bodies) (10.2 billion tenge);
- lack of demand for budgetary funds (7.6 billion tenge);
- failed public procurement tenders (0.7 billion tenge). To a greater extent, according to the Accounts Committee, the real reasons;
- non-development is weak administration and inconsistency in the actions of the administrators of the republican budget programs, both among themselves and with the local authorities.

During the reporting financial year, there were recorded cases of downward adjustment of the planned values, while the volume of financing remained unchanged. As a result, administrators formally fulfill their obligations, making them a fact.

It should be noted that the execution of the republican budget of Kazakhstan in recent years has been carried out in the face of the negative impact of the COVID-19 pandemic, the decline in world oil prices, which had a negative impact on economic activity in the country, as well as the response measures of the Government of the Republic of Kazakhstan to support the national economy.

According to the operational data of the Bureau of National Statistics, for the first time since 1998, the country's gross domestic product in 2020 decreased by 2.6 % and amounted to 70,134.1 billion tenge.

In the Global Ranking for the achievement of the SDGs, which characterizes the improvement of the quality of life of citizens, socio-economic development and environmental sustainability of states, for 2020 Kazakhstan took 65th place, having risen by 12 points. However, this position is still inferior to many countries of the post-Soviet space (Belarus – 18th place, Ukraine – 47th place, Kyrgyzstan – 52nd, Azerbaijan – 54th place, Russia – 57th place).

Kazakhstan achieved the goals only for the first SDG — "Eradication of Poverty". The worst performers are for the SDGs Zero Hunger, Good Health and Well-Being, Reducing Inequalities, and Peace, Justice and Strong Institutions. It should be noted that for 5 SDGs - problems still remain, for 6 SDGs – the problems are very serious, for 1 SDG - information is unknown (Karabayev et al., 2021).

The results of the state audit, in general, testify to the poor quality of the implementation of the anti-crisis measures of the Government. Consequently, the analysis showed that many projects from the government's stimulus package were not implemented or were implemented inefficiently, and projects with low efficiency should be immediately reviewed and the remaining funds invested in more efficient projects. Consequently, the assessment of the situation requires a fundamental revision of the assessment methodology and the mechanism for investing public funds.

Result and discussion

Despite the relatively high level of disbursement of budgetary funds, the results of budget programs remain underachieved (direct – 3 %, final – 6 % of the total number of indicators).

As before, the budget programs and development plans of state bodies contain a significant number of performance indicators that characterize their current activities (number of employed civil servants, advanced training courses, purchased goods, paid membership fees, and others). This does not allow for a proper assessment of the effects achieved by state bodies in the implementation of the tasks assigned to them. There is no correlation between budgetary financing and indicators of documents of the state planning system.

As previously noted by the Accounts Committee, the analyzed final results are more in line with direct result indicators, do not have an ultimate strategic goal and do not reflect changes in the state of the industry. This also explains their inconsistency, when the final results are not achieved when the indicators of direct results are overfulfilled.

As a result, there is a disproportion between the allocated budget funds and the final results of the budget program, which indicates the presence of gaps in high-quality strategic and budget planning, including in the selection of investment projects.

In this connection, the issue of developing a methodology for assessing the socio-economic effect of each invested tenge becomes even more relevant. All expenditures (projects, state support measures) at all stages of the life cycle (from planning to completion) should be subject to such an assessment. Work in this direction has been carried out for several years, but the relevant document, taking into account the industry specifics of each administrator, has not been approved.

Attention is drawn to the established practice of the Government to generate a report on the implementation of its parameters exclusively for the adjusted budget, declaring a favorable picture of the full implementation and / or overfulfillment of budget parameters. Such a one-sided analysis does not allow for a self-assessment of the budget decisions made and to correct possible shortcomings in the future.

One of the tools to improve the efficiency of budgetary decisions can be a document on the long-term financial stability of the state, the adoption of which has been repeatedly noted by the Accounts Committee.

Conclusion

As noted earlier, the Government, while clarifying the parameters of the republican budget approved by the Law, continued the practice of changing them only within the current financial year, without adjusting similar parameters in the second and third years of the planning period. This indicates a weak implementation of the budget policy for the medium term and the leveling of the country's budget for a three-year period.

We believe that in this regard, the introduction of strategic public audit would have a positive effect on determining the degree of implementation of the state's strategies, its goals and ways to achieve its goals. The concept of strategic audit and its importance is defined as an alternative, integrative and comprehensive management system that reflects the strategic vision of the state and assesses the degree of achievement of its goals. In addition, he works to improve various aspects of performance - organizational, economic, social and environmental — in addition to emphasizing the contribution of strategic audit to the effectiveness of performance monitoring to achieve government goals.

The sequence of conducting a strategic state audit is similar to the method of conducting an independent audit, but also has some differences. Thus, the process of strategic audit can be divided into three stages: assessment of the validity of strategic plans and programs, the feasibility of their implementation, assessment of the effectiveness of the formation and use of public resources in terms of the possibility of implementing strategic goals and priorities of public policy within the established time frame; obtaining evidence of the level of achievement of key indicators, targets and preparation of comprehensive conclusions on their basis.

Analyzing the above, we can say that due to the action of objective economic factors in the development of society, traditional financial audit is no longer enough. At the present stage of development, humanity needs new audit technologies that allow obtaining not only relevant, but also strategic financial information about the activities of commercial, non-profit organizations and the state as a whole. This information is also necessary for investors in order to be able to analyze the development strategy, strategic reporting and prospects for investing resources in a particular project. Major reason of following strategic audit is becoming very relevant in modern conditions.

Achieving national goals is an important task for the state, and new types of audit should help the government in assessing results in this direction. Currently, strategic audit is gaining momentum, it plays an increasingly important role and reflects all changes in public administration. Thus, there is a transition from traditional approaches to audit, such as financial audit and compliance audit, to more modern forms: performance audit and strategic audit.

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