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TRANSFORMATION OF STATE CONTROL TODAY

Abstract. In most of the advanced countries of the world, the transition of the public administration system to "digital rails" is quite slow, and the development is far behind the officially defined and announced schedules.

In this regard, the assessment of the effectiveness of digital management becomes particularly relevant.

The effect of digitalization of public administration is often equated with an increase in its quality and a reduction in cost.

The effect of digitalization of public administration is mainly associated with improving its quality and reducing costs. However, while research is being conducted on the quality of digitalization, a proper assessment methodology has not yet been developed on the issue of cost.

Analysis of efficiency of public administration requires the determination, on the one hand, a clear relationship between the activities of civil servants and effectiveness of their work and, on the other hand, it is equally clear justification of expenditure on public administration and the amount of economic impact from the introduction of new services and technologies.

State control is internal and external control, control and supervision of structural and territorial units, subordinate state bodies and organizations, aimed at ensuring compliance with decisions made by state bodies, as well as requirements, verification and conformity control.

Unresolved issues lead to inefficient use of resources, incomplete implementation of the country's socio-economic development opportunities, and insufficient public confidence in state institutions

The article provides a brief description of the systemic problems of public administration and control in Kazakhstan, highlights the main reasons for ineffective audit of state bodies. The problems of improving the system of state control in Kazakhstan and improving the efficiency of Executive authorities that can be solved using digital technologies, what restrictions are there, and how they can be overcome are considered.

Key words: digitalization; public administration; performance assessment; digital government, state control, internal and external control.

Introduction. The development of e-government is studied by building a framework, criteria and models for its development stages.

In particular, A. M. al-Khouri (al-Khouri, 2011) conducted an active study of e-government initiatives and found that, despite the large number of initiatives taken around the world, only a few of them achieved the results they were originally intended to achieve. P. Chu and Yu. San were among the first to study the international e-government development ratings (Chu, Sun 2013).

We should support their conclusion that the optimal goal of e-government is to achieve or create more public values that will bring greater benefits to many stakeholders, as well as ensure social justice. Over the past 15 years, several framework ratings have been introduced to assess e-government capabilities.

E. Siskos, D. Askounis, and J. Psarras (see: Siskos, Askounis & Psarras, 2014), depending on the subject of studying the levels of digitalization, divide research into three groups: governmental (conducted by national or international organizations such as the UN, EU), academic (conducted by researchers and universities) and independent (conducted by private companies or organizations). It should be noted that

the UN is the leader among international organizations in terms of the number of studies conducted. Thus, since 2001, 10 studies have been conducted to assess the development of e-government in the world. Starting with the problem of implementing e-government (UN, 2001, 2003), the UN came to the thesis about the need to develop e-government to support changes towards a sustainable and viable society (UN, 2018).

In addition to the above, the following indicators are calculated annually: the e-participation index; the e-government and digital economy readiness rating of the economic intelligence group; the Waseda e-government rating, the world economic forum (WEF) network readiness index, and the international telecommunication Union (ITU) ICT development index. The world Bank (WB) has developed indicators of public administration, and the OECD calculates the percentage of citizens who use the Internet to send completed forms to government websites, reflecting the degree of digitalization in the provision of public services (OECD, 2015). Some of these indicators are used as benchmarks to guide discussion, as well as to evaluate government investment in e-government development.

Methods. Methodological research is a General method of scientific knowledge-analysis and synthesis, Content-Media analysis of sociography, a system-comparative method that allows you to determine the Genesis, sequence and functioning of the stages of development of the meat market, the attractiveness and effectiveness of digitalization of state control.

Research and experimental and methodological work in the field of development and effective development of the transformation of state control through the introduction of digitalization.

Results and discussion. The development of Kazakhstan's society and the obligations that arise before the state apparatus of the new format require the functioning of a strong system of public administration.

In addressing these issues, the role of state financial control as an integral part of public administration is increasing. However, the current system of state financial control in the country is «one-sided» and is aimed only at identifying cases of inefficient use of budget funds and financial violations. Meanwhile, it is necessary to introduce such an institution that will assess the existing management system and determine directions for its further effective development.

In international practice, this role is performed by the state audit.

The experience of the formation and development of audit has shown that the existing tools and methods do not take into account the specifics of the budget process and can not be fully applied to the state audit of budget recipients. It is necessary to develop a methodology for checking recipients of budget funds, taking into account the existing international experience, adapted to the realities of Kazakhstan.

In particular, the conceptual apparatus of the state audit needs to be improved. there are many terminological discrepancies in publications.

The definition of the sector of the economy to which budget recipients belong needs to be considered theoretically. The legislative framework does not contain exhaustive definitions of such concepts as: «public sector», «budget funds», «state audit», «misuse of budget funds», «financial violations», etc.

In General, the state audit for Kazakhstan is seen as a holistic and independent assessment of the effectiveness of the audit objects, covering not only financial issues, but also all areas of their activities, with the presentation of effective recommendations based on identified shortcomings and proposals for risk management.

The problem of the effectiveness of public administration, at present, is probably one of the most relevant for modern social Sciences.

The transformation processes of the national system of state financial control are dictated by the trends of time. The principles and mechanisms formed within these processes will allow it to become dynamic, adequate to national interests in the field of economy [1].

The overall future for the public sector is to move from political accountability to managerial accountability in achieving public welfare.

The current legal framework has a number of significant drawbacks: the state audit is not defined by law; it is not standardized; there are no General rules for control; regulations contain a lot of reference rules. Sometimes, in order to determine the norm that regulates a specific issue, you have to look through dozens or even hundreds of legal acts in a circle; some subordinate legal acts contradict the legal framework; excessive dynamism of the legal framework. You don't have time to comprehend one legal act, but another one comes out, canceling the first one, and so on.

Control over the distribution and use of budget funds should ensure that budget recipients achieve the goals set when providing them with allocations. For this purpose, the "Concept of introduction of state audit in the Republic of Kazakhstan" dated June 18, 2013 No. 609 has been developed, which is based on the fact that state audit is carried out continuously in the process of budget funds movement, is conducted by highly qualified specialists, affects the safety and efficiency of the use of state resources, contributes to the timely detection and prevention of financial violations. Also, on November 12, 2015, the Head of state signed a number of laws «on state audit and financial control» and «on amendments and additions to certain legislative acts on state audit and financial control», which were developed to implement the Concept of introducing state audit in the Republic of Kazakhstan, taking into account international standards.

To implement the Law, the Accounts Committee has already developed and adopted 24 regulatory legal acts, 35 documents are already in development and will be considered by 2021.

As a result of the above, it is established that the process of state audit can be divided into four stages: preparatory; organizational; working; implementation.

The indicators selected for assessing the state of various aspects of activity should not only reflect progress in a specific area, but also ensure the implementation of the overall mission and integrated budget policy strategy [2].

The lack of information on the application of the indicator system does not allow us to understand how this system can and should be used in evaluating the performance of budget recipients, budgeting, and other contexts. For this purpose, it is necessary to monitor and evaluate the achievement of indicators during the performance audit.

Thus, the system of indicators that serves as a measure of the effectiveness of budget recipients' activities should be linked to the state budget policy and social development priorities, with the results of the performance audit, which is an integral part of the state audit. This relationship is reflected in the performance assessment model.

The Institute of state audit exists in almost all countries of the world and has been developing especially actively in recent years. The mission of the state audit is to ensure, on behalf of the state and society, independent objective public control over the activities of government bodies in managing public resources entrusted to them [3].

International experience shows that controlling bodies operate very effectively at various levels of government in the state, mainly in the budgetary and financial sphere. The current system of state financial control, which has developed in a particular country, has its own characteristics related to the historical aspects of the development of the state.

Moreover, in the world practice, state financial control bodies have long been an integral part of a democratic society and a mandatory element of public financial management. Therefore, the study of the world experience in the implementation and functioning of state financial control is of great interest for our country. State control in the field of financial management is one of the most effective tools for ensuring the effectiveness of public financial resources management [5].

Today, in developed countries, the majority of state financial control bodies widely use performance audit as one of the most important methods of conducting state budget control. Its most important goal is to determine a socially significant result from the use of available public resources, for example, in the form of improving the health and quality of life of the population, improving the quality of education or reducing crime. The share of performance audit in the total number of audits of the Supreme financial control bodies in a number of developed countries exceeds 50 % [6].

The main features that most control and accounting bodies abroad possess are: independence of financial control bodies from the legislative and Executive authorities; special attention is paid to the targeted use, efficiency and economy of programs for spending financial resources; the effectiveness of the activities of control bodies is determined by comparing the funds spent on its implementation and the resulting «income» (funds returned to the budget and/or not spent in violation of budget legislation, possible lost profits from the disposal of state or municipal property).

From the point of view of socio-political practice, it is important to use the socially useful positive potential of civil society, located in the network, coordinated with the activities of the reforming public

administration system [7]. «E-democracy» is possible under the condition of clear and transparent rules for all its users, without notes and exceptions [8].

Active citizen services can become a tool for implementing citizens' constitutional rights. Under the condition of a de facto legalized referendum on the Internet, when when collecting a certain number of votes, it becomes mandatory for the authorities to fulfill the electronic will of citizens.

Otherwise, it is only a cross-section of the mood in society, even worse – a «democratic» toy. With this design, a person cannot get real freedom in the «figure». This will only be the illusion of a slave of the new world order who has sacrificed himself for the triumph of the global digital society of tomorrow [20]. Became a big HYIP 1 in the network.

That is, people's thoughts do not accumulate knowledge, but turn into «noise». The task is «to restore a value-rational world, to connect value-rational and goal-oriented spheres of social life». In the meantime, it is «the rationality of technology that has pervaded the management of social processes and the management of mass consciousness» [10].

The semantic content of the network future has yet to be determined. Create an Image of the future together, using and forming a network integrated world order [11], assessing whether a «connected» world really means a better one [12]. It is important not just to take for granted that in modern society people are becoming more dependent on information. It is necessary to reduce to the maximum extent the «epidemic» of information anomie in the network-the process when a message that has a certain meaning, at the moment of transmitting information, distorts, replaces or loses this meaning, a multiplicity of understanding options is created, which leads to the imitation of real meaning, the illusion of reality [13].

And if they also deliberately create a fake environment, how can a person understand the flow of information, draw conclusions that are adequate to reality, and make decisions to take action. Anomie as the collapse of traditional foundations, deviation in the system of social norms leads to the destruction of the unity of culture.

To understand the necessary network knowledge and not fall into the information traps placed there, you need to have a high level of critical thinking. It grows out of a fundamental education. One that teaches non-technical skills through an educational service: «if education is about how to turn on a coffee maker, it's different». Modern online education, where more and more knowledge flows, should contain the meanings and strategies of spiritual development of a person, taking into account the restoration of the integrity of the individual. Moreover, when switching to the «digital» language of communication, it is important not to lose the native speakers of the ancestral language component.

Here, the role of the state and various civil institutions is important, which should ensure compliance with the norms of speech in Internet communications and know the psychology of the network.

Summary and Conclusion. World experience of formation of chambers of shows that you can use one of 3 models: parliamentary (the gist of it is that Parliament has a crucial role in determining the composition of the chamber and mainly its Chairman); parliamentary (the gist of it is that the appointment of the President of the chamber President of the Republic by the decision of the Council of Ministers, or appointed by the government, and the remaining members are appointed by the President); combined (the gist of it is that allow synthesis of the first two models, i.e. participation of both the Parliament and the President in determining the composition of the accounting chamber).

In General, it should be noted that Kazakh laws also aims to implement an integrated system of public audit and financial control in the Republic of Kazakhstan, as well as the execution of orders given by the Head of state within the Five institutional reforms, and will help prevent problems through assessment and analysis of activities of state audit and financial control.

High-quality implementation of all the envisaged innovations will contribute to improving the efficiency of national resource management, the most important part of which is the sphere of public Finance, state property, natural resources, and intellectual capital of the country.

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БҮГІН МЕМЛЕКЕТТІК БАҚЫЛАУДЫҢ ТРАНСФОРМАЦИЯСЫ

Аннотация. Әлемнің көптеген алдыңғы қатарлы елдерінде мемлекеттік басқару жүйесін "цифрлық рельстерге" көшіру жеткілікті баяу жүріп жатыр, даму ресми айқындалған және жарияланған кестелерден алыста қалып отыр.

Осыған байланысты цифрлық басқарудың тиімділігін бағалау ерекше өзектілікке ие болады.

Мемлекеттік басқаруды цифрландыру әсері көбінесе оның сапасын арттырумен және шығындарды төмендетумен теңестіріледі.

Мемлекеттік басқаруды цифрландыру тиімділігі негізінен оның сапасын арттырумен және шығындарды төмендетумен байланысты. Бірақ егер цифрландыру сапасына қатысты зерттеу жүргізілсе, онда бағалаудың тиісті әдістемесінің шығындылығы мәселесі бойынша әзірше әзірленбеген.

Мемлекеттік басқарудың тиімділігін талдау бір жағынан, мемлекеттік қызметшілердің қызметі мен олардың еңбегінің нәтижелілігі арасындағы нақты өзара байланысты және екінші жағынан, мемлекеттік басқаруға арналған шығыстар көлемінің және жаңа сервистер мен технологияларды енгізуден экономикалық қайтарым көлемінің дәлме-дәл негіздемесін айқындауды талап етеді.

Мемлекеттік бақылау - бұл ішкі және сыртқы бақылау, құрылымдық және аумақтық бөлімшелерінің, ведомстволық бағынысты мемлекеттік органдарының және ұйымдарының мемлекеттік органдар қабылдаған шешімдерді, сондай-ақ талаптарын орындауын қамтамасыз етуге бағытталған бақылауы және қадағалау, талаптарға сәйкестігін тексеру және байқау жөніндегі бақылауы.

Бұл мәселелердің шешілмеуі ресурстарды тиімсіз пайдалануға, елдің әлеуметтік-экономикалық даму мүмкіндіктерін толық іске асырмауға, қоғамның мемлекет институттарына сенім дәрежесінің жеткіліксіздігі

Ұсынылған мақалада Қазақстанда мемлекеттік басқару мен бақылаудың жүйелік проблемаларына қысқаша сипаттама беріліп, мемлекеттік органдардың тиімсіз аудитінің негізгі себептері айқындалды. Қазақстанда мемлекеттік бақылау жүйесін жетілдіру және сандық технологияларды пайдалана отырып шешілуі мүмкін атқарушы билік органдары қызметінің тиімділігін арттыру мәселелері, қандай шектеулер бар, олар қалай ескерілуі мүмкін.

Түйін сөздер: цифрландыру; мемлекеттік басқару; тиімділікті бағалау; цифрлық үкімет; сервис; технология, мемлекеттік бақылау, ішкі және сыртқы бақылау.

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ТРАНСФОРМАЦИЯ ГОСУДАРСТВЕННОГО КОНТРОЛЯ СЕГОДНЯ

Аннотация. В большинстве передовых стран мира перевод системы государственного управления на «цифровые рельсы» происходит достаточно медленно, развитие далеко отстает от официально определенных и объявленных графиков.

В связи с этим особую актуальность приобретает оценка эффективности цифрового управления.

Эффект от цифровизации государственного управления зачастую отождествляется с повышением его качества и снижением затратности.

Эффект от цифровизации государственного управления в основном ассоциируется с повышением его качества и снижением затратности. Но если относительно качества цифровизации исследования ведутся, то по вопросу затратности надлежащей методики оценки пока не выработано.

Анализ эффективности государственного управления требует определения, с одной стороны, четкой взаимосвязи между деятельностью государственных служащих и результативностью их труда и, с другой стороны – столь же четкого обоснования объема расходов на государственное управление и объема экономической отдачи от внедрения новых сервисов и технологий.

Государственный контроль – это внутренний и внешний контроль, контроль и надзор за структурными и территориальными подразделениями, подведомственными государственными органами и организациями,

направленный на обеспечение соблюдения решений, принятых государственными органами, а также требований, проверки и контроля соответствия.

Нерешенность этих вопросов ведет к неэффективному использованию ресурсов, неполной реализации возможностей социально-экономического развития страны, недостаточной степени доверия общества к институтам государства

В представленной статье дана краткая характеристика системным проблемам госуправления и контроля в Казахстане, выделены основные причины неэффективного аудита госорганов. Рассмотрены проблемы совершенствования системы государственного контроля в Казахстане и повышения эффективности деятельности органов исполнительной власти, которые могут быть решены с использованием цифровых технологий, а также определено, какие ограничения имеются, каким образом они могут быть преодолены.

Ключевые слова: цифровизация, государственное управление, оценка эффективности, цифровое правительство, государственный контроль, внутренний и внешний контроль.

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