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ҚАУІПСІЗДІКТІ ҚАМТАМАСЫЗ ЕТУДЕГІ МЕМЛЕКЕТТІК
АУДИТ"**

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КАЧЕСТВА ЖИЗНИ НАСЕЛЕНИЯ И НАЦИОНАЛЬНОЙ
БЕЗОПАСНОСТИ»**

**Collection of reports of the International Scientific and Practical
Conference
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The collection includes reports of students, undergraduates, doctoral students and teaching staff on topical issues of state audit in conditions of ensuring a high quality of life of the population and national security

В сборник вошли доклады студентов, магистрантов, докторантов и профессорско-преподавательского состава по актуальным вопросам государственного аудита в условиях обеспечения высокого качества жизни населения и национальной безопасности

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ANALYSIS OF THE MAIN DEFICIENCIES IDENTIFIED DURING THE AUDIT OF THE EFFECTIVENESS OF STATE PROGRAMS, CONDUCTED BY THE ACCOUNTS COMMISSION

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Annotation: This article discusses the modern definition of the term "national program" and the importance of its implementation. The article discusses in detail the

experience of auditing the effectiveness of national programs by the Supreme Audit Institution of Kazakhstan and identifies some key issues that may be identified as a result of these audits. The main purpose of the article is to identify common inefficiencies encountered in the implementation of various state programs, and to suggest ways to overcome them. By comparing different audit reports, the author tries to identify common mistakes made by the executors of state programs, as well as common problems typical of different state programs identified during the performance audit.

Аннотация: Бұл мақалада «мемлекеттік бағдарлама» терминінің қазіргі анықтамасы және оны жүзеге асырудың маңыздылығы қарастырылады. Мақалада Қазақстанның жоғары қаржылық бақылау органының ұлттық бағдарламалардың тиімділігіне аудит жүргізу тәжірибесі егжей-тегжейлі қарастырылады және осы тексерулер нәтижесінде анықталуы мүмкін кейбір түйінді мәселелер айқындалады. Мақаланың негізгі мақсаты-әртүрлі мемлекеттік бағдарламаларды іске асыру кезінде кездесетін жалпы тиімсіздіктерді анықтау және оларды еңсеру жолдарын ұсыну. Әр түрлі аудиторлық есептерді салыстыра отырып, автор мемлекеттік бағдарламаларды орындаушылар жіберген жалпы қателіктерді, сондай-ақ тиімділік аудитінде анықталған әртүрлі мемлекеттік бағдарламаларға тән жалпы мәселелерді анықтауға тырысады.

Аннотация: В данной статье рассматривается современное определение термина "национальная программа" и важность ее реализации. В статье подробно рассматривается опыт проведения аудита эффективности национальных программ Высшим органом финансового контроля Казахстана и определяются некоторые ключевые вопросы, которые могут быть выявлены в результате этих проверок. Основная цель статьи - выявить общие неэффективности, встречающиеся при реализации различных государственных программ, и предложить пути их преодоления. Сравнивая различные аудиторские отчеты, автор пытается выявить общие ошибки, допущенные исполнителями государственных программ, а также общие проблемы, характерные для различных государственных программ, выявленные в ходе аудита эффективности.

Key words: state program, efficiency audit, Accounts Committee, state audit, audit of effectiveness, auditor's report, inefficiencies, issues.

Introduction. Various strategies and plans are being adopted around the world to improve the quality of services provided by government agencies, to promote the efficient and effective use of public funds, to address the various social and economic problems prevalent in the country, and so much more. Some countries are trying to overcome the problems mentioned by introducing new laws and regulations, while others, like our country, are developing comprehensive plans and projects to address the problems. These plans and regulations are designed to solve these problems in the medium or long run while making efficient use of the country's available resources. In our country, plans and strategies are consolidated in the documents of the state

planning system of the Republic of Kazakhstan. One such document enshrined in the system of state planning are state programs.

Main part. According to the law “On Approval of the State Planning System in the Republic of Kazakhstan”, “a state program is a document that is intended to define goals and objectives for the implementation of certain policies related to ideological, regulatory, etc. aspects of development and not requiring huge financial investments from the state” [1]. State programs are adopted by the government of the Kazakhstan in accordance with the approval of the head of the state.

The implementation of the state program implies the active development of a certain area of the economy or the solution of certain issues relating to certain aspects of citizens' lives, such as affordable housing, the development of tourism or other areas of business, the development of digital technology, and so on. Currently, government of Republic of Kazakhstan intended to realize these state programs shown in the “figure 1” [2].



Figure 1 – State programs adopted by the government
Note – compiled by the author based on the source [2]

According to the provisions on the Accounts Committee for Control over Execution of the Republican Budget (Accounts Committee), one of the main functions of the Accounts Committee is to conduct an audit of the effectiveness of the implementation of documents of the state planning system in terms of execution of the national budget and use of state property in accordance with the order of the President [3]. The Accounts Committee regularly carries out an audit of the effectiveness of the results and outcomes of state programs and prepares its auditor's report. This document presents the main results and outcomes of the implementation of state programs, as well as discusses the main issues and problems identified as a

result of the performance audit. In addition, the state auditors who prepared this report offer their own recommendations for solving the problems identified and overcoming inefficiencies.

Analysis of recent reports from the Accounts Committee has shown that there are a number of specific shortcomings that affect the implementation of various state programs.

For example, auditor's report on the results of the state audit of the effectiveness of the state housing construction program "Nurly zher" showed that some specific indicators of results and activities indicated in the state programs were not achieved. So, out of 10 indicators and 25 measures in 2017 3 indicators and 2 measures were not achieved, in 2018 out of 9 indicators and 30 measures 1 indicator was not achieved and 2 measures were not achieved, in 2019 3 indicators and 2 measures respectively were not achieved [4, p. 9].

Another issue identified by the report is that there were facts of non-compliance with the basic principle of the system of state planning, which provides for internal balance, consistency of documents of the system of state planning with each other in terms of goals, objectives and final indicators of development [4, p. 18]. This type of problem is very common among the various implementations of various state programs.

As part of the "Study of methodological approaches to auditing the effectiveness of the implementation of the policy of transition to the digital economy," the effectiveness of state programs such as the State Program "Digital Kazakhstan" and the State Program "Information Kazakhstan-2020" was audited. As a result of this audit, some key problems related to the implementation of the state program were identified. First of all, as a result of the audit, violations in different areas were identified and substantiated. In particular, violations were identified in terms of inconsistency of the Holding's performance indicators with the current documents of the state planning system [5, p. 86]. Violations with performance measures in the state planning system is another common problem common in the implementation of different types of state programs.

There are some issues that were found as a result of efficiency audit of implementation of the State program of development of the agro-industrial complex of the Republic of Kazakhstan. For the first one, the systemic problems of agriculture were not solved during the period of implementation of the state program, and some key indicators of the state program were not achieved, while others were achieved only partially. Another problem identified in the report is the lack of correlation between the State Program and the Strategic Development Plan of the country until 2025 [6].

In order to overcome mentioned issues article suggests implementation of the following recommendations:

1. If the state program is recognized as ineffective, changes will be made in the set objectives and target indicators, which will allow for the efficient use of funds allocated for the implementation of state programs;

2. Efficiency audit is recognized as effective in the implementation of state programs and plans. This, in turn, will prevent inefficiencies that may arise in the initial stages of the implementation of programs and plans;

3. Along with monitoring, it is necessary to conduct a preliminary assessment of the effectiveness of the state program. This will help to prevent inefficiencies that may arise during the implementation of the state program, starting with planning;

4. A specially designed analytical and automatic program that can conduct a preliminary analysis of programs and state plans will help to avoid certain indicators and targets in plans, targets and indicators in other plans;

5. To prevent their recurrence, it is advisable to conduct a comprehensive evaluation of all state support measures.

Results and discussion.

1. State programs are the essential documents developed by the government, which are aimed at achieving a certain result in the development of specific areas important to the life of the country, with the effective use of the available results:

2. Currently, the national government intends to implement 10 state programs of importance to the country;

3. There are common typical problems between the results of various state programs, for example: systemic problems of a particular area were not solved during the period of implementation; some violations with performance indicators in the state planning system can be found in various state programs; specific indicators of results and activities specified in state programs were not achieved, and so on.

4. The author of the article offered some recommendations to overcome these problems, such as: A specially designed analytical and automatic program that can perform preliminary analysis of programs and state plans will help avoid certain indicators and targets in plans, targets and indicators in other plans, and the like.

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ОЦЕНКА ИСПОЛНЕНИЯ ПРОГРАММЫ РАЗВИТИЯ ТЕРРИТОРИИ РЕАЛИЗУЮЩЕЙСЯ В ПАВЛОДАРСКОЙ ОБЛАСТИ

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Аннотация: Одним из ключевых аспектов деятельности государства является стратегическое планирование, чтобы быть эффективным в достижении поставленных целей. Государству необходима отточенная система государственного планирования от центрального верхнего уровня до регионального – нижнего уровня, построенная по принципам иерархии документов системы государственного планирования.

Так на центральном уровне основным документом является Стратегия развития Казахстана до 2050 года, на нашем областном уровне таковым документом является Программы развития территорий.

В данной работе рассмотрены теоретические аспекты государственной программы развития территории. На основе анализа целей, целевых индикаторов программы сделаны выводы, что в 2021 году в области проводилась соответствующая работа по достижению основных индикаторов Программы развития территории Северо-Казахстанской области на 2021-2025 годы.

Ключевые слова: программа, регион, область, индикаторы, цели

Аңдатпа: Қойылған мақсаттарға қол жеткізуде тиімді болу үшін стратегиялық жоспарлау мемлекет қызметінің негізгі аспектілерінің бірі болып табылады. Мемлекетке мемлекеттік жоспарлау жүйесі құжаттары иерархиясының қағидаттары бойынша құрылған мемлекеттік жоспарлаудың орталық жоғары деңгейден өңірлік – төменгі деңгейге дейінгі ұштастырылған жүйесі қажет.