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**«ЦИФРЛЫҚ ЭКОНОМИКАНЫ ДАМУДЫҢ ЖАҢА
ҚАРЖЫЛЫҚ МОДЕЛІ»**

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«Цифрлық экономиканы дамытудың жаңа қаржылық моделі» халықаралық онлайн – конференциясының еңбектер жинағы. – Нұр-Сұлтан: Л.Н. Гумилев атындағы Еуразия ұлттық университеті, 2020.

Новая финансовая модель в условиях развития цифровой экономики: Сборник материалов международной онлайн – конференции. – Нур-Султан: Евразийский национальный университет им. Л.Н. Гумилева, 2020.

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Халықаралық онлайн-конференциясының еңбектер жинағында азаматтардың табыстылығының кепілі болатын және қазіргі әлемнің сұрауларына жауап бере алатын, цифрлық экономиканы дамыту кезінде жаңа қаржылық моделін жасау бойынша өзекті мәселелер қарастырылған

В сборнике материалов международной онлайн – конференции рассмотрены актуальные вопросы формирования новой финансовой модели, в условиях развития цифровой экономики отвечающей вызовам современного мира и обеспечивающей залог успешности государства через повышение благосостояния граждан.

Materials of the international online conference address the current issues of a new financial model in the context of the development of the digital economy responding the modern world challenges and providing a key to success of the state in increasing the welfare of citizens

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Интенсивность использования основных фондов повышается путем технического совершенствования орудий труда и совершенствования технологии производства, сокращения сроков достижения проектной производительности техники, совершенствования научной организации труда, производства и управления, использования скоростных методов работы, повышения квалификации и профессионального мастерства рабочих.

Для повышения эффективности использования основных средств рекомендуется изменение способа начисления амортизации на использование способа уменьшаемого остатка. Также рекомендуется проводить модернизацию и переоценку основных средств, создать резерв на ремонт основных средств. Для эффективного проведения инвентаризации основных средств рекомендуется подобрать и укомплектовать инвентаризационные комиссии опытными специалистами. Также необходимо повышение фондоотдачи основных производственных фондов.

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THE ROLE OF EXTERNAL STATE AUDIT IN ENSURING ECONOMIC SECURITY

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Annotation. The article considers the role of external state audit of financial control in the system of ensuring economic security, in particular, improving the performance of state bodies, minimizing violations of budget and tax legislation. The article also considers foreign and domestic experience of SAI in preventing economic violations and inefficient use of budget funds. The main problems in the state audit system that negatively affect economic security are presented.

Keywords: external state audit, system of economic security, economic violation.

At present, issues of control in the sphere of economic security are among the most urgent, since their solution depends on both leveling external and internal threats to the country, and the prospects for its economic growth.

State audit in the sphere of economic security has been forced to evolve from a mechanism for testing certain control procedures to an analysis of the most important external processes in the world economy.

Various aspects of economic security are considered in the works of such authors as L.I. Abalkin, A.A. Arupov, A.E. Gorodetsky, S.V. Kaimanakov, D.M. Madiyarova, N.A. Sibirsky, M.U. Spanov and others.

Thus, economic security should be understood as a state of reliable protection of vital interests and the fundamental foundations of the existence of the individual, society and state, as well as the world community from internal and external threats, in which they are able to independently determine the nature and forms of production or other activities for the expanded reproduction of goods and services in volumes that ensure socially oriented economic development [1].

According to the study of economic crimes in Kazakhstan, conducted by the audit company "PricewaterhouseCoopers", misappropriation of assets is considered the most common form of economic crimes both in Kazakhstan and around the world (figure 1).

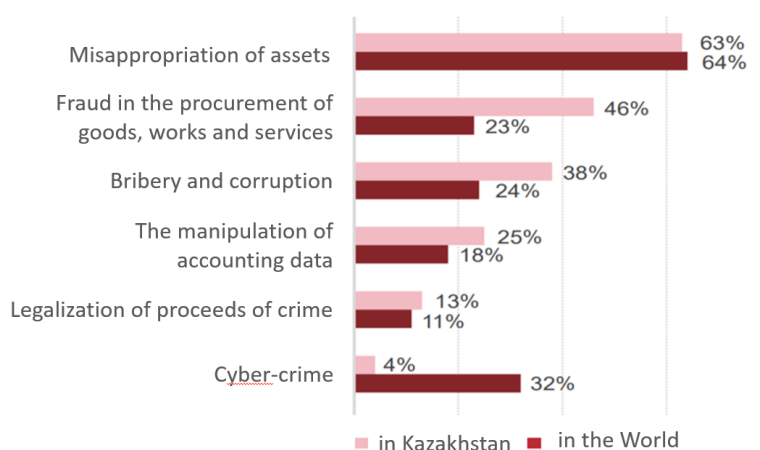


Figure 1. Main types of economic crimes in Kazakhstan compared to global trends

Source: Kazakhstan review of economic crimes for 2016, PwC [2].

It is not surprising that misappropriation of assets prevails over other types of economic crimes. It is usually easier to detect because this type of fraud is not as complex as, for example, bribery and corruption or cybercrime. Fraud in the field of purchasing goods is the second most common economic crime faced by companies in Kazakhstan. It is worth noting that this figure is twice the global average (23%). In Kazakhstan, the number of responses related to corruption and bribery is 38 %, and the global average is 24 %. The number of responses related to accounting data manipulation was higher in Kazakhstan (25%) than the global average (18%). At the same time, the total number of respondents who reported cybercrime in Kazakhstan

(4%) is significantly lower than in the whole world (32 %) [2].

The study of international experience shows that the regulatory and methodological framework of the Supreme Audit Institutions (SAI) of foreign countries provides a detailed definition of fraud (table 1). Fraud is the deliberate deception of a person or organization by another person for financial or personal gain. In most countries, fraud involves the following:

- illegal receipt of property, goods or services;
- tax fraud (tax evasion);
- manipulation, falsification, or alteration of accounting records or accompanying documents that make up financial statements;
- fraud through abuse of authority;
- misuse of state assets.

Table 1. Comparative analysis of the regulatory and methodological base of the SAI region of foreign countries

Country	Regulatory framework
Australia	Criminal code; Law «on financial accountability»; Law «on bodies and companies of the Commonwealth»; The law «on the auditor General».
Great Britain	Law «on fraud»; Law «on income received by criminal organizations by way of».
India	Criminal code.
USA	Criminal code; Definition given by the Accounting Chamber.
France	Criminal code.
Korea	Criminal code; Act on criminal procedures; Act on punishments circumstances for special economic crimes; Act on special cases concerning the confiscation and return of property acquired through corruption; Financial investment service and capital market act; Act on prevention of unfair competition and protection of trade secrets.
Source: Accounts Committee for Control over execution of the Republican budget of the Republic of Kazakhstan [3].	

Fraud, embezzlement, and abuse of power is one of the main challenges facing the US government. For example, the us chamber of accounts States that incorrect payments amount to more than 100 billion us dollars annually.

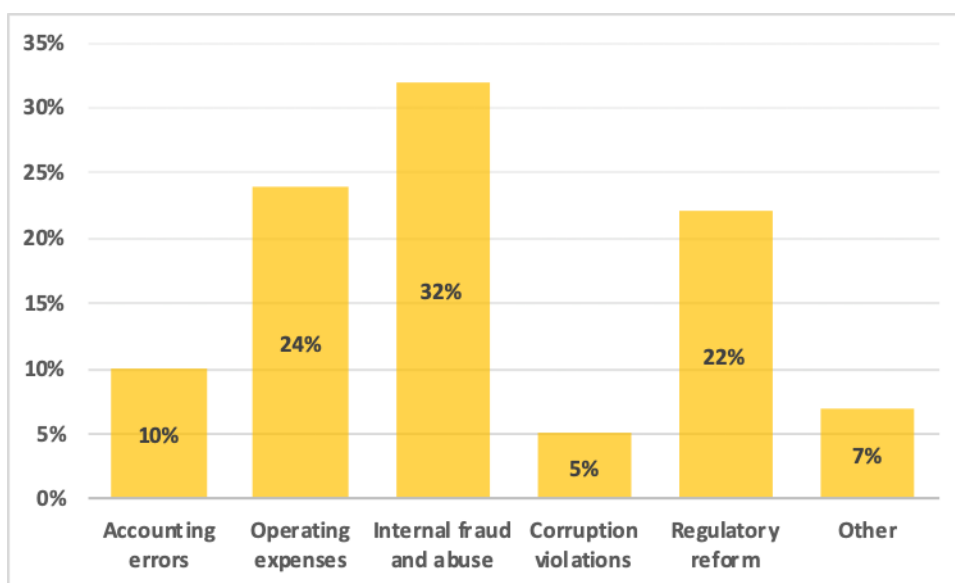


Figure 2. Structure of economic crimes in the United States

Source: Government Accountability Office [4]

According to the budget and accounting Act, the U.S. government Accountability Office is the country's main budget control office. The audit chamber conducts fraud audits for certain programs or for all ministries.

The main work of auditors is to review selected fraud cases and record information in the database. The auditors also analyze the reasons and shortcomings of internal control that allow fraud to occur. Based on this, auditors make recommendations to ministries and agencies to review internal policies and programs [4].

Today, various investment projects and social programs are actively implemented in Kazakhstan, which are financed from budget funds at all levels of the budget system. Significant amounts of budget funds have been allocated, including as part of measures to support and develop the real economy and small and medium-sized businesses. Along with the increase in funding, the number of violations of budget and tax legislation is increasing: the use of budget funds for other purposes, inefficient and irrational, concealment of income, late transfers of taxes, fees and other mandatory payments to the budget, etc. As a result, the low efficiency of state financial control not only reduces the effectiveness of the measures taken, but also becomes a source of new threats to the country's economic security.

As you know, the main goal of the state audit is to maximize the flow of funds to the Treasury, prevent their misuse, effective use of financial resources and obtain the greatest return. At the same time, one of the main tasks of the state audit and financial control is not only to identify, but also to promptly compensate for losses of the state budget, prevent and suppress violations of the requirements of current legislation, as well as to improve the entire system of state resource management by developing appropriate recommendations and proposals. These tasks determine the role of the state audit of financial control in the system of ensuring the economic security of the country and its sustainable socio-economic development.

According to the accounts Committee on the results of the state audit,

inefficient use of budget funds allocated for solving socio-economic problems in 2019 resulted in 1 203,8 billion tenge of inefficient expenditures (table 2). Of these, 35,8 billion tenge is accounted for financial violations. As a result, the possibility of additional multiplicative effect of budget funds on economic growth was missed. Growing social obligations and significant amounts of current expenditures against the background of the lack of outstripping rates of revenue growth may negatively affect the fulfillment of state obligations in the future and increase the development budget [5].

Table 2. Key indicators of audit activities of the Accounts Committee for Control over execution of the Republican budget of the Republic of Kazakhstan for 2017-2019.

№	Name of indicators	Unit of measurement	2017	2018	2019	Deviation, %
1	The number of audit and expert-analytical activities	unit	25	23	20	-9,1
2	Number of objects covered by the state audit	unit	354	179	207	-31,7
3	Amount of funds covered by the state audit	billion tenge	8 737,1	5 195,8	34 177,5	1 090,3
4	Total violations of legislation, as well as acts of quasi-public sector entities, including:	billion tenge	911,2	429,3	1 203,8	-19,8
4.1	<i>financial infringement</i>	<i>billion tenge</i>	<i>307,3</i>	<i>138,0</i>	<i>35,8</i>	<i>-97,3</i>
4.2	<i>procedural violations</i>	<i>billion tenge</i>	<i>239,3</i>	<i>26,3</i>	<i>5,4</i>	<i>-92,2</i>
4.3	<i>violations of acts of quasi-public sector entities adopted to implement the legislation of the RK</i>	<i>billion tenge</i>	<i>281,5</i>	<i>100,9</i>	<i>1 044,7</i>	<i>949 627,3</i>
4.4	<i>inefficiently used budget funds, state assets</i>	<i>billion tenge</i>	<i>83,1</i>	<i>164,1</i>	<i>118,0</i>	<i>-9,3</i>
5	The number of violations of a procedural nature	unit	3 789	2 385	2 733	-26
6	The amount of violations detected per item, including	million tenge	2 574,1	2 398	5 815,8	8,1
6.1	<i>the amount of established financial violations at single facility</i>	<i>million tenge</i>	<i>868,1</i>	<i>771,0</i>	<i>173,0</i>	<i>-96</i>
7	Amount of funds to be restored (reimbursed)	billion tenge	307,3	138,1	35,7	-72,3
8	Funds recovered (reimbursed) in the reporting period	billion tenge	198,5	130,1	21,5	75,3

Source: Accounts Committee for Control over execution of the Republican budget of the Republic of Kazakhstan [3].

Despite the reduction in the total number of economic violations, audit activities are still characterized by disorderly conduct, duplication, and far from complete coverage of audits and audits of the entire array of funds spent by the state. Reports are made by those who spend money and are interested in receiving as much

as possible. Often, the state imposes the obligation to check the use of its allocations directly on law enforcement agencies, resorting to the services of the Prosecutor's office, the national security service, and the police. The main thing that is not implemented in the audit is to increase its public performance by combining the efforts and capabilities of the necessary elements of the state audit and financial control system that have already been formed. Each of its active bodies evolves in its own way, in the limited space of its competence/

Thus, there are three main problems, the solution of which will ensure qualitative changes in the current formation of a unified system of state audit and financial control.

First, there is a lack of elaboration of the legal framework in the field of state audit and financial control. Despite the abundance of documents, the legal framework for state audit and financial control is incomplete. The legislation provides for administrative punishment only for the fact of violation of financial and budgetary legislation, without taking into account the financial consequences of such violations for the state, society and citizens.

Secondly, the shortcomings of the organization and conduct of state audit and financial control (the system of bodies and their interaction processes). The activities of state bodies do not meet the requirements, and the existing reporting system in some control bodies does not allow us to judge the actual performance of their functions. As a result, there is an irrational expenditure of budget funds allocated for the implementation of audit activities. In addition, the bodies of state audit and financial control interact poorly, and communication systems between them are not developed.

Third, the methodological support for state audit and financial control is weak and fragmented. There is no formalized enumeration of methods.

Solving these problems will increase the effectiveness of measures taken to ensure economic security. In General, improving the state audit and financial control will make it possible to efficiently and effectively use the country's public financial resources, which will increase the effectiveness of priority and other nationally significant projects. It will reduce the likelihood that the funds will be used in violation of the law and will be confident that these funds will be used for their intended purpose. Improvement of state audit and financial control will prevent violations of the law of financial activities of economic entities, detection and disclosure of illegal acts, identification and elimination of the causes and conditions that contribute to such actions. Thus, many existing threats to the economic security of Kazakhstan can be eliminated with the help of an efficient and effective system of state audit and financial control.

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INFLUENCE OF THE NEW SILK ROAD ON THE ECONOMY OF KAZAKHSTAN

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Аннотация. Мақалада Ұлы Жібек жолының тарихы, Қазақстан үшін оның пайдасы мен рөлі талқыланады. Алғашында сауда жолы ретінде пайда болған Ұлы Жібек жолы адамзаттың техникалық, ғылыми және рухани прогресінің маңызды факторына айналды. Қазақстан үлкен экономикалық нәтижелерге қол жеткізетін барлық транзиттік-логистикалық процестердің орталығы болып табылады, өйткені ел экономикасына тікелей шетелдік инвестициялардың ағымын ынталандыру Қазақстанның маңызды мемлекеттік міндеті болып табылады. «Жаңа Жібек жолының» Қазақстан экономикасы үшін тағы бір артықшылығы - бұл «Нұрлы жол» бағдарламасын жүзеге асыру, бұл Қазақстанның көлік жобаларындағы үлесін арттырады. Қазақстан бағдарлама бойынша ұсынылған алты экономикалық дәліздің екеуінде маңызды тірек болып табылады.

Түйін сөздер: Ұлы Жібек жолы, сауда жолы, сауда, экономика, экономикалық дәліздер.

Аннотация. В статье рассматривается история возникновения Великого шелкового пути, выгоды и роль Казахстана. Великий шелковый путь, изначально возникший как торговый путь, стал важным фактором технического, научного и духовного прогресса человечества. А Казахстан является центром всех транзитных и логистических процессов, которые позволяют получить большие экономические результаты, поскольку стимулирование притока прямых иностранных инвестиций в экономику страны является важной государственной задачей Казахстана. Еще одним преимуществом Нового шелкового пути для экономики Казахстана является реализация программы «Нурлы жол», которая увеличит содержание Казахстана в транспортных проектах. Казахстан является важной опорой в двух из предложенных шести экономических коридоров в рамках программы.

Ключевые слова: Великий шелковый путь, торговый путь, торговля,