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The modern system of organizing performance audit in the field of education in the Republic of Kazakhstan

Abstract. *Performance audit is currently a difficult task, which requires significant time costs, financial resources, and highly qualified specialists to solve.*

One of the innovations of the legislation of the Republic of Kazakhstan is the norms of the Law establishing the institute of audit of special-purpose objects of the quasi-public sector. During the annual audit of public sector entities, private audit companies will conduct a special purpose audit in the following areas: effective use of budget funds, state assets [5].

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 the identified shortcomings and proposals for risk management.

The article discusses the organization of efficiency audit in the field of education, analyzes the expenditures of the state budget in the field of education, as well as audits of the effectiveness of the State Program Development of Education and Science of the Republic of Kazakhstan for 2016-2019.

Keywords: *Efficiency audit; state budget; audit organization system; education, income, expenses, public sector.*

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Introduction

Modern budgetary institutions have gained individual independence, but at the same time, the range of solved problems has expanded. These circumstances have contributed to the strengthening of state financial control, which initiates the effective use of budgetary funds in the field of higher education and allows us to assess the impact of production costs on the socio-economic development of the country. Improving the efficiency of the use of resources for the training of highly qualified personnel, the

transition to result-oriented budgeting requires the introduction of qualitatively new approaches to assessing the effectiveness of the audit in the field of education.

The problem of performance audit in the field of education is fundamentally new for Kazakh science and public administration practice and is currently at the stage of scientific development.

The purpose of this study is to reveal the specifics of budgetary funds aimed at the development of education and to develop recommendations for improving the audit of the effectiveness of their use.

Table 1

Expenditures of the state budget in the field of education in 2017-2019

Name	2017 y.	2018 y.	2019 y.
1	2	3	4
The volume of expenditures on education, billion tg	1 843,2	1 948,5	2 332,0
Budget volume, billion tg	11 567,7	10 120,9	12 019,9
Kazakhstan's GDP, billion tg	54 378,9	61 819,5	64 477,8
The share of education expenses from the budget, %	15,9	19,3	19,4
The share of education expenditures in GDP,%	3,39	3,15	3,62
Expenditures on higher and postgraduate education, billion tg	185,8	206,4	238,9
The share of expenditures on higher and postgraduate education from the budget, %	1,61	2,04	1,99
The share of expenditures on higher and postgraduate education of GDP,%	0,34	0,33	0,37

Note - developed by the author based on the source [1]

The education financing system is a combination of the republican and local budgets and other sources of income.

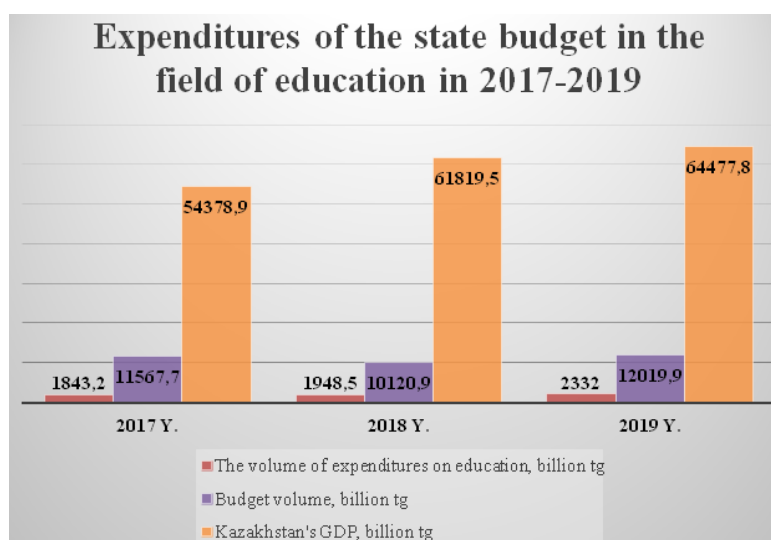
The main source of the budget part in the field of education is state funding.

Methodology

The methods used are general scientific and special, such as a system analysis method; content analysis method; comparative analysis method; analysis and synthesis method; system approach method.

Discussion. According to the Statistics Committee of the Ministry of National Economy, in 2017, Kazakhstan's public spending on education amounted to 3.7% of gross domestic product (GDP). The share of government spending on higher education remains consistently low within 0.3% of GDP, spending on science does not exceed 0.2% of GDP. This level of investment as a percentage of GDP is lower than in many countries and below the average level recommended by UNESCO of 5-7% of GDP.

Expenditures on higher and postgraduate education increased by 15.8%, from 206.4 billion

**Figure 1** - Expenditures of the state budget in the field of education in 2017-2019

to 238.9 billion tenge. However, their share in the budget decreased to 1.99% from 2.04% in 2018.

According to the Ministry of Education and Science, in the 2019-2020 academic year, the state budget funded 62,916 places in the country's universities, including 51,587 undergraduate, 9,765 graduate, and 1,564 doctoral [1].

Let's analyze the state budget expenditures in the field of education in 2017-2019.

As we can see from the data, there is a positive trend in the allocation of budgetary funds in the field of education, while education occupies almost a fifth (20%) of all budget expenditures. In 2019, state budget expenditures on education reached a record 2.33 trillion tenge. This is 19.7% more than in 2018, while the budget increased by 18.8%. Thus, the share of education expenditures in the budget increased to 19.4%, which is more than 19.3% in 2018 and 15.9% in 2017. As for the share of GDP, it amounted to 3.62%, which is also more than in the previous two years (3.15 and 3.39%, respectively).

By the current legislation of Kazakhstan, the only supreme body of the state external audit is the Accounts Committee for Control over the execution of the republican budget. The Accounts Committee was formed on April 19, 1996, by the Decree of the President of the Republic of Kazakhstan «On approval of the Regulations on the Accounts Committee for Control over the execution of the republican budget» [2].

The Accounts Committee develops methodological documents intended for external state financial control bodies, as well as organizes research, training, and advanced training in the field of external state financial control.

Over the years of its existence, the Accounts Committee has made a great contribution to the development of Kazakhstan. Thus, the domestic state audit body conducted 1,500 control measures, thanks to which more than 7 billion tenge was returned to the treasury. State auditors are actively involved in lawmaking and rulemaking, the rules for conducting state audit and the code of ethics of employees of the Accounting Committee have been developed. According to the proposals of the Accounts Committee, amendments have been made to several fiscal laws and 15 Government resolutions.

The draft republican budget for 2021-2023, taking into account the reconsideration, provides funds for 24,000,000 thousand tenge, including:

2021 - 19,000,000 thousand tenge for 23 ongoing projects and 4 new projects in the cities of Almaty and Shymkent;

2022 – 5,000,000 thousand tenge for 4 ongoing projects in the Akmola region and the city of Nur-Sultan.

At the 1st stage of consideration, the budget application for the continuation of the implementation of 23 projects in 2021 for 10,000,000 thousand tenge was fully supported

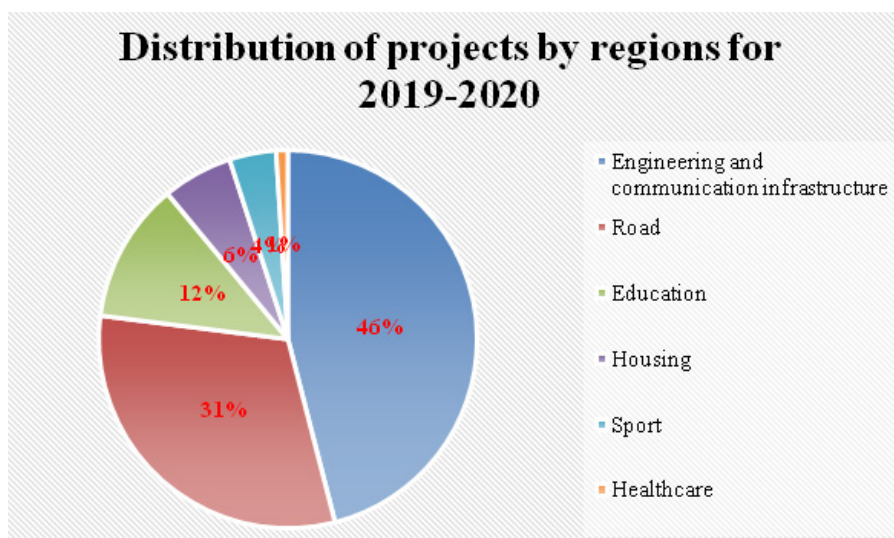


Figure 2 - Distribution of projects by regions for 2019-2020

**THE VOLUME OF EXPENDITURES ON
EDUCATION UNDER THE STATE PROGRAM
FOR THE DEVELOPMENT OF EDUCATION
AND SCIENCE OF THE REPUBLIC OF
KAZAKHSTAN FOR 2020-2025, BILLION
TENGE**

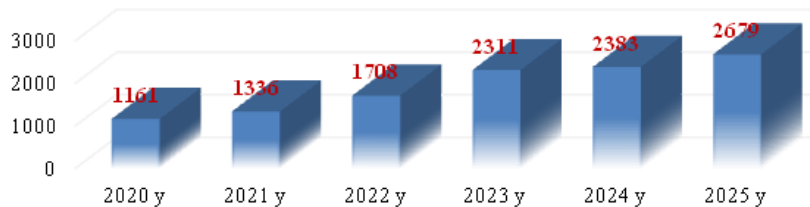


Figure 3 - The volume of expenditures on education under the State Program for the Development of Education and Science of the Republic of Kazakhstan for 2020-2025, billion tenge

by the working body (RBC meeting No. 17 of June 26, 2020). At the second stage of consideration of budget applications (RBC meeting No. 23 of August 18, 2020), the volume of targeted transfers to regions for 2021-2023 was revised by the working body due to a change in the source of funding. The implementation of previously approved projects was proposed at the expense of the National Fund with an increase in its volume by 9,000,000 thousand tenge in 2021 and by 5,000,000 thousand tenge in 2022 at the expense of the republican budget. In general, the budget program provides for expenditures for 2021 for 19,000,000 thousand tenge due to a targeted transfer from the National Fund [3].

As we can see from Figure 6, the main focus of project implementation in 2019-2020 is aimed at engineering and communication infrastructure (46%), road and street construction (31%) in all administrative-territorial units, as well as education (12%).

The budget application was formed based on the needs of local executive bodies and problematic issues of the outskirts of large cities, without taking into account the policy being implemented within the framework of sectoral and state programs.

The external state audit bodies have recognized the effectiveness of the transition from current operational control to expert-analytical

measures and efficiency audit. Strengthening expert and analytical work before the state audit allow state auditors, having the results of the analysis, to assess problematic issues accurately and qualitatively.

The state program is a system of certain measures that are interconnected by the main goal, designated tasks, deadlines for implementation, target indicators, sources, and amounts of funding.

The organizational basis for the implementation of the state policy of the Republic of Kazakhstan in the field of education is the State Program for the Development of Education of the Republic of Kazakhstan, which provides state policy and modernization of Kazakh education:

- The State Program for the Development of Education and Science of the Republic of Kazakhstan for 2020 - 2025 (Resolution of the Government of the Republic of Kazakhstan dated December 27, 2019 No. 988) [4].

- The State Program for the Development of Education and Science of the Republic of Kazakhstan for 2016-2019 (Resolution of the Government of the Republic of Kazakhstan dated 24.07.2018 No. 460) [5].

- The State Program for the Development of Education and Science of the Republic of Kazakhstan for 2016-2019 (expired by Decree of the President of the Republic of Kazakhstan dated 29.10.2018 No. 781) [6].

STATE PROGRAM FOR THE DEVELOPMENT OF
EDUCATION AND SCIENCE OF THE REPUBLIC
OF KAZAKHSTAN FOR 2016-2019

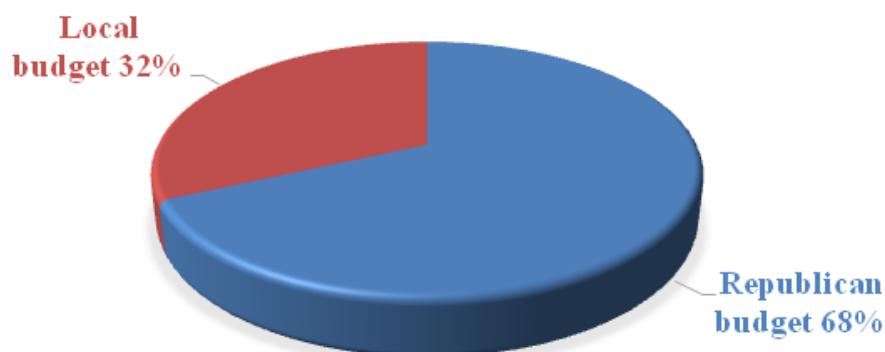


Figure 4 - Total budget expenditures for the implementation of the State Program for the Development of Education and Science of the Republic of Kazakhstan 2016-2019.

The purpose of the State Program for the development of Education and Science of the Republic of Kazakhstan for 2020-2025 is to increase the global competitiveness of Kazakhstan's education and science, education and training of the individual based on universal values, increasing the contribution of science to the socio-economic development of the country.

Budget funds for 11,578 billion tenge will be allocated for the implementation of the State Program for the Development of Education and Science in 2020-2025 (the republican budget - 9,565 billion tenge, the local budget - 716 billion tenge, the World Bank - 13 billion tenge, private investment - 1,284 billion tenge), including 2020 - 1,161 billion tenge 2021 - 1,336 billion tenge 2022 - 1,708 billion tenge 2023 - 2,311 billion tenge 2024 - 2,383 billion tenge 2025 - 2,679 billion tenge, as well as other funds not prohibited by law The Republic of Kazakhstan (Fig. 3).

As a result of the implementation of measures to improve the quality of education and science, it is expected to achieve 100% coverage of children from 3-6 years of preschool education and training, the elimination of 3-shift training, 100% provision of boarding schools for supporting rural schools, the creation of conditions for physical culture and sports in schools with 150 or more student places, 100% of classrooms and teachers will be provided with computer equipment,

100% provision of 180 supporting colleges with modern equipment and programs, funding for higher education will increase 2 times, 7 times (from 43 to 358 billion rubles). tg.) the funding of science will increase.

The purpose of the State Program for the Development of Education and Science for 2016-2019 is to increase the competitiveness of education and science, the development of human capital for sustainable economic growth.

Budget funds, as well as other funds not prohibited by the legislation of the Republic of Kazakhstan, will be allocated for the implementation of the program in 2016-2019.

As we can see from Figure 4, the total budget expenditures for the implementation of the program will amount to 1,868.4 billion tenge (RB - 1,273.3 billion tenge, MB - 595.1 billion tenge).

The Decree of the President of the Republic of Kazakhstan approved the «State Program for the development of education and Science of the Republic of Kazakhstan for 2016-2019», the main purpose of which is to increase the competitiveness of education, the development of human capital by ensuring the availability of quality education for sustainable economic growth.

The main tasks, the solution of which is required to achieve a competitive quality education, are:

- Efficient allocation and disbursement of funds;
- Improving the quality and improving the results of education;
- Strengthening the pedagogical potential of the educational system;
- Equality and accessibility of quality education.

According to the Law of the Republic of Kazakhstan «On Education», state expenditures on education consist of expenditures of the republican and local budgets, as well as other sources of financing.

The purpose of the performance audit is to reflect the information on the degree of achievement of the criteria for the effectiveness of the use of funds.

Table 2 presents the characteristics of the main components of the state program, according to which the audit of the effectiveness of the use of budgetary funds in the field of education was carried out.

Discussion and Results

By the passport of the program, budget funds are provided for the implementation of the activities of this program, as well as other funds not prohibited by the legislation of the Republic of Kazakhstan, in the amount of 1423.4 billion tenge (the republican budget – 1,153.0 billion tenge, the local budget – 252.4 billion tenge, other sources – 18.0 billion tenge). According

to the Action Plan for the implementation of the program, the amount of funding amounted to 1390.1 billion tenge, with a deviation in the volume of participation of the local budget by 33.3 billion tenge compared to the approved passport of the program. Moreover, in the Action Plan for the Implementation of the program, other sources of funding are presented only in the total amount for the years without distribution for the relevant activities. This program has lost its force by the Decree of the Government of the Republic of Kazakhstan dated October 29, 2018 No. 781 [7].

In general, in 2016, 808.7 billion tenge was allocated for secondary education, which amounted to 2.1% of GDP. This is comparable to the costs of OECD countries (2.2%). Over 10 years, expenses per pupil have increased 5.3 times (2005 - 49.6 thousand tenge, 2016 - 265 thousand tenge). The difference in this indicator in the regions of the country is significant (up to 2 times). From 411.1 thousand tenge per year in the Akmola region to 185.2 thousand tenge in Almaty. At the same time, Kazakhstan spends 16 times less per student than the United States, 12 times less than OECD countries (\$0.803), and twice as much as Russia. On average, in OECD countries, the annual state spending on the education of one student is \$9,811 thousand.

To equalize the costs of the state per pupil, regardless of his place of residence, since 2013, testing has begun on the introduction of per capita financing based on 63 pilot schools in Aktobe, Almaty, South Kazakhstan, East Kazakhstan,

Table 2

Audit of the effectiveness of the State Program for the Development of Education and Science of the Republic of Kazakhstan for 2016-2019

№	State program	Implementation period, years	The purpose of the program	The number of budget funds, billion tenge	Types of detected violations
1	2	3	4	5	6
1	State Program for the Development of Education and Science of the Republic of Kazakhstan	2016–2019	Improving the competitiveness of education and science	1 423,4	Expired from October 29, 2018 № 781
Note – developed by the author based on the source [7]					

and Akmola regions. Since January 1, 2015, the Government of the Republic of Kazakhstan has decided to continue testing only in grades 10-11 of existing pilot schools. Since January 2017, 10 pilot schools have been additionally included in the testing. Approbation is carried out in all classes [8].

For 25 years of independence, the Kazakh school has undergone significant changes in terms of network reduction. This is due to the demographic decline in the early 90s, external and internal migration. At the same time, in 2016, in comparison with 2012, the contingent of schoolchildren increased by 379 thousand people.

In 2009, Kazakhstan ranked first among 129 countries and economies of the world in the International Education Development Index ranking. This was facilitated, among other things, by the high rates of net enrollment of children in primary education, the proportion of schoolchildren who completed up to grade 5.

In the Global Competitiveness Index (GCI), education indicators have made a significant contribution to the overall position of the country. Thus, the indicators of coverage of secondary and primary education are in the TOP 20 of the rating. Secondary education coverage currently ranks 18th (in 2016 - 21), primary education coverage - 4th place (in 2016 - 118).

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 the identified shortcomings and proposals for risk management.

Thus, the composition of recommendations for improving the audit of efficiency in the field of education:

1. clearly define the objects of control over the execution of the republican and local budgets;

2. to attract experts to modernize the control procedures for the audit of efficiency in the field of education;

3. to improve the regulatory and methodological framework for the audit of efficiency in the field of education;

4. further digitalization of the state audit, including the integration of the state audit system with the systems of other government agencies;

5. to ensure real information transparency of the results of the efficiency audit in the field of education.

The annual reports of the Accounts Committee for Control over the Execution of the Republican Budget annually assess the effectiveness of the use of funds of the republican budget in certain areas.

Conclusion

Thus, the implementation of the proposed recommendations will increase the efficiency of the use of budgetary funds by public sector entities, will improve transparency in the field of education, and strengthen their accountability and control.

The main reasons for non-development: savings on the results of public procurement, due to a decrease in the number of students, taking into account the shortage, at the expense of the exchange rate difference and a decrease in the actual number of grantees, non-development, due to the lengthy procedures for concluding contracts, as well as the disapproval of scientific projects and programs by the NNS.

The problems and prospects of the development of efficiency audit in the field of education are considered, recommended ways to improve the performance audit are proposed.

Since January 2017, 10 pilot schools have been additionally included in the testing. Astana and Almaty

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Современная система организации аудита эффективности в сфере образования

Аннотация. Аудит эффективности на сегодняшний день является трудновыполнимой задачей, для решения которой требуются значительные временные затраты, финансовые ресурсы, высококвалифицированные специалисты.

Одним из новшеств законодательства Республики Казахстан являются нормы Закона «Об утверждении института аудита специализированных объектов государственного сектора». При ежегодном проведении аудита субъектов государственного сектора частные аудиторские компании и будут проводить аудит специализированных объектов по направлению: эффективное использование бюджетных средств, активов государства.

В целом государственный аудит для Казахстана является целостной и независимой оценкой эффективности деятельности объектов аудита, охватывающей не только финансовые вопросы, но и все направления их деятельности с предствлением действенных рекомендаций на основе выявленных недостатков и предложений по улучшению рисков.

В статье рассмотрена организация аудита эффективности в сфере образования, проанализированы расходы государственного бюджета в сферу образования, а также аудит эффективности ГПРОН РК на 2016-2019 гг.

Ключевые слова: аудит эффективности, государственный бюджет, система организации аудита, образование, доходы, расходы, государственный сектор.

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Білім беру саласындағы тиімділік аудитін ұйымдастырудың қазіргі жүйесі

Аннотация. Өнімділік аудиті - бұл күрделі жұмыс, ол уақытты, қаржылық ресурстарды және жоғары білікті мамандарды қажет етеді.

Қазақстан Республикасының заңнамасының жаңашылдықтарының бірі-квазимемлекеттік сектор объектілеріне арнайы аудит институтын белгілейтін Заң нормалары. Мемлекеттік сектор субъектілерінің жыл сайынғы аудиті кезінде жеке аудиторлық компаниялар келесі бағыттар бойынша арнайы мақсаттағы аудит жүргізеді: бюджет қаражатын тиімді пайдалану, мемлекеттің таптары.

Жалпы алғанда, Қазақстан үшін мемлекеттік аудит анықталған кемшіліктер мен тәуекелдерді басқару бойынша ұсыныстар негізінде тиімді ұсыныстар беру арқылы қаржылық мәселелерді ғана емес, сонымен қатар олардың қызметінің барлық салаларын қамтитын аудит объектілерінің тиімділігін кешенді және тәуелсіз бағалау ретінде қарастырылады.

Мақалада білім беру саласындағы тиімділік аудитін ұйымдастыру талқыланады, білім беру саласындағы мемлекеттік бюджеттің шығыстары талданады, сондай-ақ Қазақстан Республикасы Білім және ғылым мемлекеттік департаментінің 2016 жылға тиімділігінің аудиті талқыланады.

Түйін сөздер: тиімділік аудиті, мемлекеттік бюджет, аудитті ұйымдастыру жүйесі, білім, кірістер, шығыстар, мемлекеттік сектор.

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