



IRSTI 06.35.31

<https://doi.org/10.32523/2789-4320-2025-1-292-305>

Article type (research article)

Effectiveness evaluation of the implementation of state programs in state audit

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Abstract. The main purpose of the article is to study the assessment of the implementation of state programs as one of the functions of its activities of external state audit bodies and to identify further directions for their development. State programs ensure the implementation of long-term plans mainly because of its availability of the state treasury, which is a means of state economic management. Therefore, the application of these special state programs requires effective evaluation.

One of the crucial elements in evaluating the efficiency of these state institutions is the comparison of indicators of efficiency and effectiveness of state programs, i.e. comparing actual and planned results, and defining macroeconomic and microeconomic social effects. Among them, there is a high need to assess the accomplishing of the state program for the future development of highly productive employment, and mass entrepreneurship "Employment". Currently, it is required to provide methodological documentation and improve its methodology. With the help of a constructively built rating of program documents, we can identify various factors of annoyance or alteration from the planned indicators, while carrying out systematic actions related to the need to adjust the planned indicators of the state program.

The development of new approaches to the state's budgetary and financial policy requires changes in the tools used to monitor the utilization of public funds. In this regard, the issues of development and implementation into the practice of state performance audits of long-term program documents are raised. Therefore, the article examines the current problems of using this tool and defines the main areas of study and solution.

Keywords: state program, budget, control, evaluation of efficiency, unemployment, productive employment, results of state audit.

Received 14.05.2024. Revised 12.02.2025. Accepted 14.03.2025. Available online 31.03.2025

Introduction

The appositeness of the topic is the improvement of the efficiency audit methodology for the implementation of the state program for the further development of effective employment and mass entrepreneurship "Employment". Mainly, with the help of constructive evaluation of this program documents, it is possible to identify various factors of non-implementation or various deviations from the planned indicators, while systematically conducting activities related with the need to correct the planned indicators of this state program. Consequently, it's remarkable that a component of performance audit is the evaluation. A performance audit can identify and correct all the existing weaknesses in a program.

The current system of allocating state funds and actual utilization of funds is not efficient, as it does not ensure the achievement of strategic goals.

In this regard, there is a real need to develop ways of auditing the effectiveness of the use of funds, taking into account the specifics of each individual situation.

The purpose of this study is to examine the efficiency audit of the implementation of the effective employment and mass entrepreneurship state program "Employment" by developing recommendations on the assessment methodology. Consequently, the study of theoretical and practical aspects of the use of data on the realization of state programs by state audit agencies is becoming particularly relevant today [1].

Literature review

The information base of this article was formed using a combination of normative legal acts of the Republic of Kazakhstan, reports by the Ministry of Labor and Social Protection of the Republic of Kazakhstan, also the High Audit Chamber, including periodicals data and educational materials.

The opinions of scientists on the subject are divided: some consider performance audit as a type of financial control, while others consider it as an instrument of state financial control [2]. Performance audit of public resources is a modern form of financial control [3]. It allows to review the validity and rationality of budget funds use. The problem of legislative consolidation of performance audit and its improvement is more relevant than ever for our country. State financial control is changing from the traditional verification of the correctness, targeting, appropriateness and legality of the distribution of public financial resources to control from the position of effective, efficient and economical use of public resources in the form of performance audit [4, 5].

The authors note that the key problem and a very complex procedure of performance audit is the selection of performance evaluation indicators, since they are the basis for the implementation of the audit objective to evaluate the performance of government agencies. The correct choice of indicators, how well they characterize the objects of government audit and whether they can be the basis for assessing the performance of government agencies largely depends on the quality of the performance audit results. This approach is enshrined in the Lima Declaration of Guiding Principles. It notes that in addition to financial audit (verification of the targeted use of funds and financial reporting), the importance of which is undeniable, there is also another type of control (its task is somewhat different) - to determine how effectively and economically public funds are spent [6].

The purpose of the article is to study the assessment of the implementation of state programs as one of the functions of the activities of external state audit bodies and to identify directions for their further development.

To achieve this goal, the following tasks are set and solved in the article:

- to study the main parameters and criteria of the state program for assessment by state audit agencies;
- to identify problematic aspects in the realization of the state program;
- to propose future directions for the development of the realization state programs.

Research methods

The purpose of the study is to examine the specifics of performance auditing and how comparison with its actual manifestations helps determine its effectiveness in practical application. In solving the tasks defined in the article, general and specific methods of logical and systematic analysis and synthesis, scientific abstraction, methods of inductive and deductive study, economic and statistical analysis are used.

The research methodology was based on the use of historical and comparative methods, as well as theoretical scientific methods, including analysis, abstraction, generalization, induction, deduction, analogy, and systemic and functional approaches.

Research Question: How effective is the performance audit methodology in evaluating the implementation of state programs, particularly the "Employment" program, in Kazakhstan, and what improvements can be made to enhance its effectiveness?

Hypothesis: The current performance audit methodology for evaluating state programs, including the "Employment" program in Kazakhstan, is insufficiently developed, leading to inefficiencies in budget allocation and policy implementation. Enhancing the methodology by incorporating improved performance indicators, systematic evaluation criteria, and international best practices will increase the accuracy of assessments and improve the overall efficiency of state program implementation.

In the context of research object, analysis and synthesis are used simultaneously since they are interconnected. The broad application of general scientific methods in theoretical and experimental research contributes to the development of new knowledge. The research process, formalization was also applied, which makes it possible to systematize, clarify, and methodologically elucidate the content of the theory and determine the nature of the interconnections between its provisions. With the help of formalization, it is possible to identify and formulate unresolved issues. The choice of a problem, direction, research topic, and the formulation of scientific questions is a critical task. As a rule, the most relevant research directions are reflected in state directive documents, as well as in the documents of sectoral ministries and departments. When formulating a scientific and technical problem in a specific field of knowledge or sector of the economy, it is necessary to conduct a thorough analysis of the tasks dictated by the needs of society and social demands. The main problems under study are presented in the form of targeted and comprehensive programs of national significance. Such an analysis allows the formulation of a working hypothesis, the determination of methods for solving the problem, and the identification of tasks and key research questions [7].

Findings and Discussion

In the Republic of Kazakhstan, the evaluation of the realization effectiveness of the state program still has a systematic errors in the present day. In many cases, the macroeconomic

indicators of the state program takes a place as a specially separated indicators, worth to remark that they get influenced by the inner and outer different factors that usually arouses by program documenting. The sponsoring of these indicators of the program documents also has a correction related with arising and declining the finances. In conclusion, these programs consist of the main purpose, assessments, and also a place to afford restart these programs [8].

Approaches to fighting against unemployment in Kazakhstan did not change from years to years. The problems of insufficient effectiveness of government is action to support employment arose with the adoption of the first programs.

In the primary programs' framework, the main target in supporting employment was not only providing financial assistance, but also evolving private entrepreneurship and creating new work places.

Another viewpoint suggests that the initial state initiatives aimed to secure employment were not comprehensive but rather fragmented, relying on a limited set of market mechanisms.

Since 2011, six employment programs have been developed in Kazakhstan:

- three state programs were projected to be completed by 2020, yet none reached fulfilment.
- The state program "Employment", initiated in 2021, and the state program "Job Security Map" were successfully executed.

As outlined in the state program's document, funding for its operations is solely sourced from budgetary funds, with the majority allocated from the republican budget (constituting 68,3% – 405,8 billion tenge).

The yearly expansion of the program with additional objectives, tasks, and initiatives for its execution has led to a more than twofold increase in public investments, escalating from 258.3 billion tenge – to 593.8 billion tenge, including from the National Fund of the Republic of Kazakhstan for 2019-2020 in the amount of 49,2 billion tenge and from the reserve of the Government of the Republic of Kazakhstan in the amount of 3 billion tenge due to the allocation of supplementary funds

It is evident that there is a noticeable disparity between the funding from "Reserves of the Government" and the "local budget" for the "Employment" program in Kazakhstan, expressed in thousands of tenge, compared to the figures from 2020 [9].

The utilization of local budget funds amounting to 55 billion tenge, which were not originally designated for inclusion in this state program for 2020-2021, resulted in an excess of allocated funds 181.1 billion tenge, increasing the approved amount over (135.7 billion tenge) by 33%.

In the process of realising that budget expenditures, taking into account the NLA (Normative Legal Act) on 'Official transfers of a general nature for 2020-2022', expenses on targeted transfers were also not transferred to the base of local budgets, taking into account that the presence in the expenditure structure of the republican budget of expenditures in the form of individual targeted transfers of SAI (Supreme Audit Institution).

As per the Ministry of Labor and Social Protection of the Population, a sum total of 549.8 billion tenge has been earmarked for allocation between 2017- 2020, and 535.8 billion tenge (or 97%) has been disbursed.

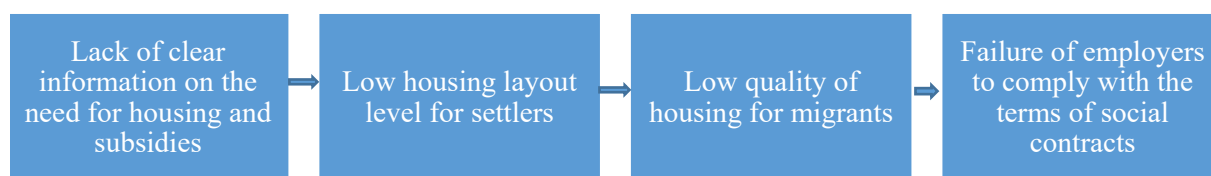
The dynamics of allocated and actually spent expenditures for the specified period also indicates a tendency to gradually increase its volume due to additional financing from the

Republican budget. If in the first 2017 year of implementation, the Republican and local budgets under this program gives the ratio of expenses to "1:1", then in 2019 this indicator increases to "3:1", and in 2020 the trend is maintained in the ratio "2,3:1".

In the reporting year, the state program "Employment" of the Republic of Kazakhstan successfully completed its implementation. The evaluation of its effectiveness was conducted, considering the outcomes of the audit of this state program concerning the provision of housing for settlers in the North Kazakhstan region from 2019 to 2021.

Including everything added together, the funds allocated and disbursed for voluntary migrants within the framework of the assessment of the state program "Employment" amounted to 4 155.7 million tenge.

In the North Kazakhstan region, a state audit of the the effectiveness of implementing the state program for the development of productive employment and mass entrepreneurship for 2017-2021 in terms of housing provision for migrants for 2019-2021 was carried out. According to its results, 99.1 million financial violations were calculated. Additionally, inefficient planning and utilization of budget funds totalling KZT 4.6 billion tenge were identified. During this audit, several other systemic shortcomings were identified.



Picture 1. The primary issues of the state program of the Republic of Kazakhstan "Employment", regarding the provision of housing for migrants, are outlined

Note: compiled from data [10]

Since the beginning of the implementation of this state program, the number of indicators, tasks and the amount of financing of new activities have undergone many changes, among which only the amount of financing increased from the initial amount of 258.3 billion tenge to 593.8 billion tenge or 2.29 times. (Table 1)

Table 1. Changes in the main parameters of the state program "Employment"

Initial editing Decree of the Government of the Republic of Kazakhstan dated December 29, 2016 No. 919 (lost force)	Approved edition Decree of the Government of the Republic of Kazakhstan dated November 13, 2018 No. 746	Current edition Decree of the Government of the Republic of Kazakhstan dated November 13, 2018 No. 746 (including amendments and additions)
Number of outcome/activity indicators		
22 / 46	24 (+2) / 58 (+12)	35 (+11) / 71 (+13)
Financing		
258,3 billion tenge	500,3 billion tenge	593,8 billion tenge

Note: compiled from data [10]

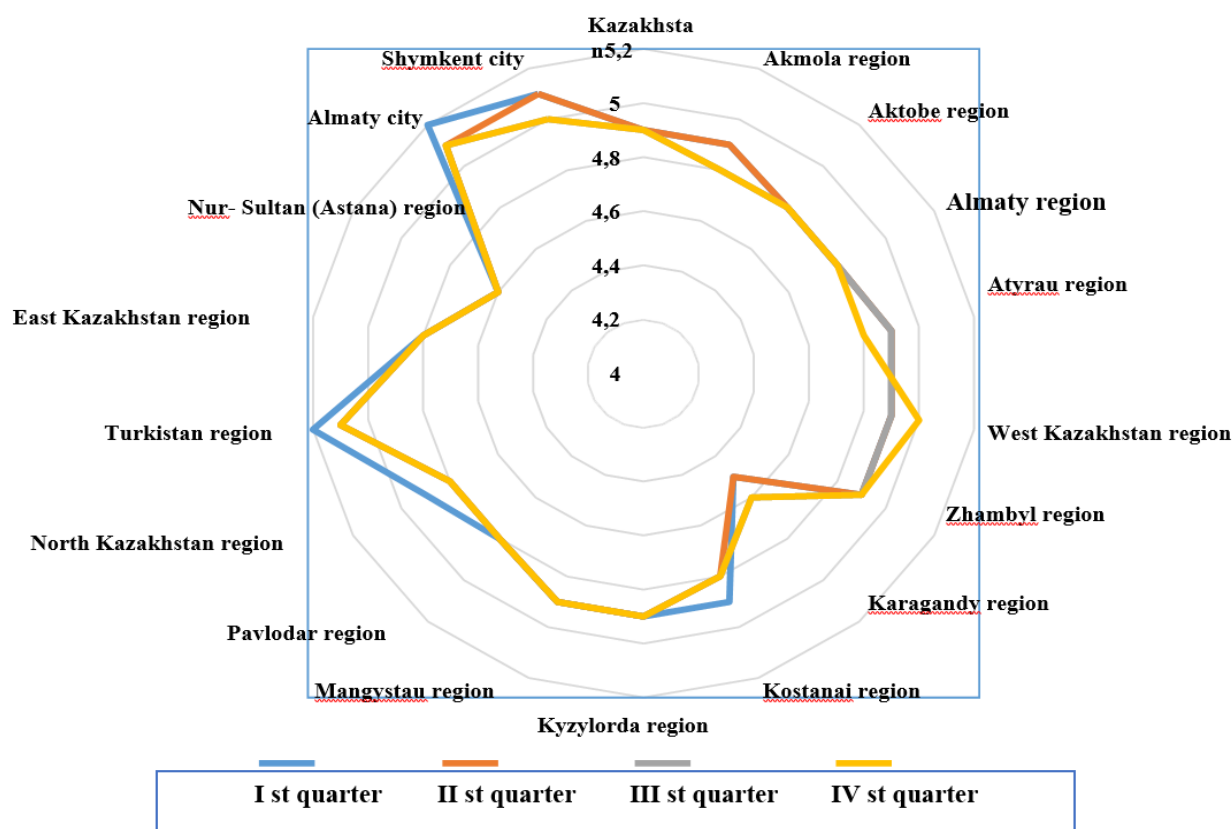
Initially, the volume of verified information regarding the demand for housing and subsidies was adjusted, (01.01.2019 to 31.05.2021), compared to the planned allocation (decreasing from 12,000 million tenge to 9000 million tenge), representing a decrease of 25 percent.

Low level of housing for settlers and low quality of housing that was purchased for settlers. Consequently, individuals are responsible for covering the costs associated with heating and house repairs [10].

One drawback is the failure of individual employers to adhere to the terms stipulated in social contracts. In inspected 30% cases, 19 million unjustifiably paid subsidies have been established.

Out of the 4 target indicators set by the state program "Employment" for the entire five-year implementation period, only one had its value adjusted: "the share of unproductive employment in other categories of the employed population." It increased from 10% to 10.2% in 2018 and decreased by 9% in 2019.

Monitoring the implementation of the remaining three indicators of the state program for 2017–2023 reveals a stable excess of planned values.



Picture 2. Unemployment rate among regions in 2023

Note: compiled from data [10]

The highest unemployment rates were recorded in the Turkistan region, West Kazakhstan region, the cities of Almaty and Shymkent - 5.1%, 5%, 5.1% and 5.0% respectively. These rates exceeded the rate recorded in the fourth quarter, which was 4.9%. (Figure - 2)

Here, the share of unemployed among urban residents exceeds the share of unemployed among rural residents (41%) (59%).

Based on data from the Unified Information System of the Social and Labor Sphere, known as the "labor market", employment centers have a distance between the number of people applying for work and the number of those employed.

Table 2. Statistical data on the state of the economy of the Republic of Kazakhstan for 2018-2023

years	GDP, billion USD	Unemployment (in percent)	GDP growth	Country's population
2017	172,11	5,0	12,6	17918214
2018	171,54	5,0	7,1	18157337
2019	181	5,0	6,5	18395567
2020	163,23	5,0	-11,2	18879552
2021	182,1	4,9	12,1	18879552
2022	206,23	4,9	14,3	19503159
2023	269,91	5,4	15,6	19766807
Note: compiled from data [11]				

The correlation matrix shows the relationship between the variables, which is presented in the Figure – 3.

	GDP (billion USD)	Unemployment Rate (%)	GDP Growth (%)	Population (millions)
GDP (billion USD)	1,000	0,778	0,638	0,811
Unemployment Rate (%)	0,778	1,000	0,201	0,411
GDP Growth (%)	0,638	0,201	1,000	0,474
Population (millions)	0,811	0,411	0,474	1,000

Figure 3. Matrix of correlation analysis results for 2017-2023

Note: Calculated based on data from [11]

This matrix provides an overview of the relationships between the variables. If additional insights or visualizations are required, feel free to ask!

The correlation analysis revealed the following:

1. GDP (in billion USD):

o Strong positive correlation with unemployment rate ($r=0.78$ $r = 0.78$ $r=0.78$) and population size ($r=0.81$ $r = 0.81$ $r=0.81$).

o Moderate correlation with GDP growth ($r=0.64$ $r = 0.64$ $r=0.64$).

2. Unemployment Rate (%):

o Moderately positively correlated with GDP ($r=0.78$ $r = 0.78$ $r=0.78$) and less so with population ($r=0.41$ $r = 0.41$ $r=0.41$).

o Weak correlation with GDP growth ($r=0.20$ $r = 0.20$ $r=0.20$).

3. GDP Growth (%):

o Moderate positive correlation with GDP ($r=0.64$ $r = 0.64$ $r=0.64$) and population ($r=0.47$ $r = 0.47$ $r=0.47$).

o Very weak correlation with unemployment rate ($r=0.20$ $r = 0.20$ $r=0.20$).

4. Population (in millions):

o Strong positive correlation with GDP ($r=0.81$ $r = 0.81$ $r=0.81$).

Observations from the Graphs:

- GDP and population size show synchronized growth.
- GDP growth rate is volatile, indicating fluctuations in economic expansion.
- Unemployment rate remains relatively stable, with a slight increase in 2023.

Assessment of Economic Management Efficiency (2016–2023)

To evaluate the efficiency of economic management in the given period, the following metrics are analyzed: GDP (in billion USD), unemployment rate (percentage), GDP growth (percentage), and population size.

Key Observations:

GDP Trends:

o From 2016 to 2023, GDP rose from \$153.44 billion to \$269.91 billion, a significant growth of approximately 75.9% over the period.

o Notable setbacks occurred in 2020, with a sharp decline to \$163.23 billion due to negative GDP growth (-11.2%). This likely reflects external shocks, such as global crises (e.g., COVID-19).

Unemployment Rate:

o The unemployment rate remained stable at 5.0% until 2021, slightly decreasing to 4.9% in 2021–2022 but increased to 5.4% in 2023.

o This slight increase in 2023 warrants further investigation, especially in light of strong GDP growth during the same period.

GDP Growth:

o After a contraction of -12.1% in 2016, GDP growth rebounded to 12.6% in 2017 and remained positive, except for 2020, which experienced a sharp decline (-11.2%).

o Strong recovery followed, with growth peaking at 15.6% in 2023. This indicates effective post-crisis recovery strategies.

Population Growth:

- o The population increased steadily from 17.67 million (2016) to 19.77 million (2023), a growth of approximately 11.8%. This suggests that economic policies were implemented alongside a growing labor force.

Efficiency Analysis:

- Strengths:

- o GDP Recovery: The economy demonstrates resilience, with robust GDP recovery following the downturn in 2020.

- o Controlled Unemployment: Despite economic fluctuations, unemployment remained largely stable and relatively low.

- o Economic Expansion: Positive GDP growth in most years, culminating in a high of 15.6% in 2023, suggests effective economic policies driving growth.

- Challenges:

- o The sharp contraction in 2020 highlights vulnerability to external shocks.

- o The slight uptick in unemployment in 2023, despite strong GDP growth, indicates potential inefficiencies in labor market policies.

Conclusion:

The management of the economy from 2016 to 2023 appears broadly effective, characterized by strong GDP recovery and stable unemployment. However, addressing vulnerabilities to global shocks and ensuring that GDP growth translates into lower unemployment will be crucial for sustainable economic development.

Conclusion

As the analysis and evaluation of effectiveness shows, compared with financial audit, it is characterized by in-depth analysis and result orientation. Overall, the report from the government of the Republic of Kazakhstan indicates positive trends throughout the program's implementation, particularly evident by the end of 2020. This assessment primarily stems from the expanded efforts to provide citizens with additional measures aimed at promoting employment.

Nonetheless, as highlighted by the findings of the state audit conducted by the Supreme Audit Institution (SAI), the effectiveness of the program was achieved through the overestimation of employment indicators by employment centers, as well as the inaccurate input of data on job placements into information systems, including instances of duplication and simultaneous accounting [12].

Moreover, the initiatives under the "Employment" program predominantly target segments of the population particularly vulnerable to unemployment, emphasizing temporary employment measures. However, despite the program's objectives, there's a lack of structural changes in the labor market over the long term.

The effectiveness of the implementation of the state program indicates the need for a separate analysis of systemic shortcomings that prevent the effective implementation of the results of the audit. Amendments aimed at reducing the target indicators of program documents with a simultaneous increase in individual financing have been identified.

Thus, each annual assessment of the effectiveness of state programs conducted by state bodies individually for each program, including the monetary side, the established results contribute to improving the efficiency of using budget funds and increase the results.

The amount of interprogram effectiveness depends on the number of positive interprogram connections between the activities of a particular program and the goals/objectives of other government programs.

Thus, the results of the annual assessment of the effectiveness of government programs, carried out by government bodies individually for each program, including its financial side, help improve the efficiency of using budget funds and increase results.

There is no conflict of interest.

Authors' contributions. The authors analyze and summarize data in the literature during the implementation of the study, search for data in the literature, summarize the results of the study; evaluate the conclusions, interpret the results of the study. The practical significance is connected with the generalization of theoretical and practical skills of auditing the effectiveness of the implementation of state programs. Concludingly, the main insights from the article were the results of the quality and quantity data in improving the efficiency auditing. On the process of evaluating the efficiency auditing methodic in Republic of Kazakhstan, there were used other abroad practical methodic, as well as in the state the use of a logical model in the construction of national projects.

Alibekova B.A. – theoretical substantiation, interpretation of results, **Zhakhmetova A.K.** – data collection and processing, goal setting, literature review.

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Мемлекеттік аудиттегі мемлекеттік бағдарламалардың іске асыру тиімділігін бағалау

Аннотация. Қазіргі экономикадағы даму кезеңіндегі мемлекеттік басқару құралдарының бірі ұзақ мерзімді бағдарламалақ құжаттардың орындалуын қамтамасыз етудегі мемлекеттік бағдарламалар солардың бірі болып табылады. Жеке мемлекеттік бағдарламаларды іске асыру оларды уақытылы және тиімді бағалауды талап етеді. Олардың ішінде нәтижелі жұмыспен қамтуды және жаппай кәсіпкерлікті кезеңді (жоспарлы) дамытуды көздейтін «Еңбек» мемлекеттік бағдарламасының жүзеге асырылуын бағалау қажеттілігі жоғары. Осы мақаланың мақсаты – сыртқы мемлекеттік аудит органдарының функцияларының бірі ретінде мемлекеттік бағдарламалардың іске асырылуын бағалауды зерделеу және оны одан әрі жетілдіру бағыттарын айқындау мен анықтауға мүмкіндік береді.

Біздің өткізген зерттеулеріміз көрсеткендей, мемлекеттік бағдарламалардың тиімділігін бағалаудың маңызды элементтері мемлекеттік бағдарламалардың нәтижелігі мен тиімділігінің жеке көрсеткіштері, яғни нақты (есепті) және жоспарлы нәтижелерді салыстыру, макро-және микроэкономикалық әлеуметтік әсерлердің көлемін анықтау болып табылады. Осыған байланысты мемлекеттік бағдарламалар мен ұлттық жобаларды арнайы әдістемелік құжаттамамен қамтамасыз ету қазіргі қажеттілігі және бағалау әдістерін жетілдіру артады. Бағдарламалық құжаттарды конструктивті бағалауды пайдалана отырып, мемлекеттік бағдарламаның жоспарланған көрсеткіштерін түзету қажеттілігіне байланысты жүйелі іс-әрекеттерге мүмкіндік беретін жоспарлы көрсеткіштердің орындалмау немесе ауытқу факторларын жеке анықтауға мүмкіндігі болады.

Мемлекеттің салық-бюджет саясатының жаңа тәсілдерін қалыптастыру мемлекет қаражатын пайдалануды бақылау құралдарын өзгертуді талап етеді. Осыған байланысты ұзақ мерзімді бағдарламалық құжаттардың мемлекеттік тиімділік аудитін жетілдіру және тәжірибеге енгізу мәселелері көтеріледі, сондықтан мақалада осы құралды пайдаланудың өзекті мәселелері талқыланады және зерттеу мен оларды шешудің негізгі бағыттары айқындалады.

Түйін сөздер: мемлекеттік бағдарлама, бюджет, бақылау, тиімділігін бағалау, жұмыссыздық, нәтижелі жұмыспен қамту, мемлекеттік аудитінің нәтижелері.

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Оценка эффективности реализации государственных программ в государственном аудите

Аннотация. На современном этапе развития экономики государства одним из инструментов государственного управления в экономике является обеспечение реализации долгосрочных программных документов, одними из которых являются государственные программы. Реализация отдельных государственных программ требует своевременной эффективной их оценки. Среди них высока необходимость оценки реализации государственной программы «Еңбек», предусматривающей поэтапное (планомерное) развитие эффективной занятости и массового предпринимательства в Республике Казахстан. Цель данной статьи - изучить оценку реализации государственных программ как одну из функций органов внешнего государственного аудита, что позволяет определить направления его дальнейшего совершенствования. Проведенные нами исследования показывают, что важными элементами оценки эффективности государственных программ являются отдельные показатели результативности и эффективности государственных программ, то есть сравнение фактических (отчетных) и плановых результатов, определение размеров макро- и микроэкономических социальных эффектов.

В контексте которых возрастает крайняя необходимость обеспечения специальной методической документацией и совершенствования методики оценки государственных программ и национальных проектов. С помощью конструктивной оценки программных документов возможно отдельно выявить факторы невыполнения или отклонения от плановых показателей, позволяющим проводить системные действия, связанные с необходимостью корректировки плановых показателей отдельной государственной программы.

Формирование новых подходов к бюджетно-финансовой политике государства требует изменения инструментов проведения контроля использования государственных средств. В связи с этим поднимаются вопросы развития и внедрения в практику государственного аудита эффективности долгосрочных программных документов, поэтому в статье рассмотрены актуальные на сегодняшний день проблемы использования данного инструмента и определены основные направления изучения и решения.

Ключевые слова: государственная программа, бюджет, контроль, оценка эффективности, безработица, эффективная занятость, результаты государственного аудита.

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