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ASSESSMENT AND ANALYSIS OF THE EFFECTIVENESS AND EFFICIENCY OF INTER-BUDGETARY RELATIONS

Abstract: *In the context of modern conditions, the problems of auditing the effectiveness of inter-budgetary relations are becoming increasingly relevant. The article reveals the content of the concept of efficiency of inter-budgetary relations, which is considered as a research work requiring flexibility, imagination and a high level of analytical skills. There are the issues of state audit of the effectiveness of inter-budgetary relations, a number of methods for analyzing and evaluating the effectiveness and efficiency of inter-budgetary relations are considered in this scientific article. Within the framework of the scientific article, the indicators proposed for assessing the effectiveness of inter-budgetary relations are proposed. The main purpose of this article is to evaluate and analyze the effectiveness of inter-budgetary relations in the Turkestan region. Based on the proposed indicators, the degree of financial independence of the Turkestan region is calculated. Within the framework of the study, methods of analysis and evaluation of the effectiveness and efficiency of inter-budgetary relations were applied. The results of the analyses showed the dependence of the Turkestan region on transfers, which on average account for 88% of the total revenue. The imbalance of budgets, the differentiation of the socio-economic development of regions and the increase in the number of subsidized territories are problems that require the improvement of the system of inter-budgetary relations. Conclusion: the study confirms the hypothesis of insufficient efficiency and effectiveness of inter-budgetary relations in the Turkestan region, expressed in the dependence of the region on transfers, a high level of budget inequality, differentiation of socio-economic development of regions and an increase in the number of subsidized territories.*

Keywords: *Efficiency audit, inter-budgetary relations, efficiency and effectiveness assessment, budgetary funds, state audit*

■ Introduction

The research topic related to the efficiency and effectiveness of inter-budgetary relations in the Turkestan region is extremely relevant. In modern conditions, the issues of auditing the effectiveness of inter-budgetary relations are of particular importance. The existence of effective and efficient inter-budgetary relations is crucial for the stable socio-economic development of the region. The problems of budget inequality, differentiation of socio-economic development of regions and an increase in the number of subsidized territories require improvement of the system of inter-budgetary relations. Thus, the study of the relevance of the effectiveness of inter-budgetary relations in the Turkestan region is an important step in finding ways to improve the management of budgetary resources, ensure financial stability and achieve more equitable socio-economic development.

As some scientists note, the development of state audit acts as an independent stage in the evolution of inter-budgetary relations [1]. The importance of this stage requires clarification of the object of state audit, as well as the definition of its main types, which make it possible to adequately assess various aspects of inter-budgetary relations.

The subjects of state audit are vested with the authority to carry out state audit in the field of inter-budgetary relations. The subjects of state audit are state bodies that carry out state audit of executive bodies, however, at the same time, they are not included in the system of executive power [2]. The indicated bodies were created by legislative, representative bodies and represent an alternative source of information about the activities of the executive branch, both directly for the bodies themselves and for the entire population of the country [3].

Since the state audit of inter-budgetary relations is of a nationwide nature, it includes control and verification of all decisions that lead to certain financial results. The above predetermines the need to assign to the powers of the state audit bodies the examination of financial and other results achieved in the process of executing the budget of the corresponding level, the examination of draft regulatory legal acts, including an assessment of the level of formation of the entire state in principle, its individual regions and some sectors of the economy.

The main purpose of this article is to evaluate and analyze the effectiveness of inter-budgetary relations in the Turkestan region. The hypothesis of the study is that inter-budgetary relations in the Turkestan region do not have sufficient efficiency and effectiveness, which is manifested in the dependence of the region on transfers, a high level of budget inequality, differentiation of socio-economic development of regions and an increase in the number of subsidized territories.

■ Literature review

The discussion of inter-budgetary relations usually focuses on ensuring the principles of fairness, rather than considering the stimulating effect of such transfers on policy formation. However, it should be noted that regional governments that do not have independent sources of income often cannot fully enjoy fiscal autonomy and probably find themselves under the control of the central government. Problems of inter-budgetary relations and strengthening the financial independence of local authorities were studied in the works of V. Bazylevych, N. Baldych, I. Burkovsky, O. Vasylyk, J. Zhalil, A. Maksyuta, N. Oliynyk, I. Rozputenko, J. Stiglitz, W. Tarangul, P. Samuelson

Researchers R. W. Bahl and J. F. Linn in their study of fiscal federalism in developing countries note that grants and transfers can reduce the responsibility of local governments for fiscal decisions, allowing them to increase spending without increasing taxes. As a result, there are fewer incentives to improve the efficiency of local authorities and develop innovative methods of providing public services [4].

N. Singh, T.N. Srinivasan [5] also suggest that the efficiency of tax distribution in the tax system in the standard sense of the social economy is of secondary importance compared to fiscal autonomy on the income side.

According to Zhukov V., discussions regarding the concept and essence of performance audit within the public audit system continue in the scientific literature [6]. This ongoing debate can be attributed to the fact that performance audit is a relatively new form of state audit in the post-Soviet space. Its necessity arises from the unique characteristics of implementing state budget policy in recent years.

The above is due to the fact that in the post-Soviet space performance audit is a new form of state audit, the need for which is dictated, as noted earlier, by the specifics of the implementation of the state budget policy in recent years.

According to Ryabukhin S.N. [7] and Saunin A.N. [8], scientific papers note that in the post-Soviet space efficiency audit is a new form of state audit. This need is due to the specifics of the implementation of the state budget policy in recent years. They also note that in modern scientific literature and practice there is no single approach to the interpretation of the effectiveness of state audit. In some sources, efficiency is understood as the specifics of the audit related to the nature of the institution, while in other sources it is defined as the effectiveness of the bodies responsible for conducting state audit.

In her research, L.Z. Beisenova notes that in modern scientific literature and practice there is no unified approach to understanding the effectiveness of state audit. In some sources, the effectiveness of the audit is understood as the features of its implementation, due to the nature of the audit institution itself. At the same time, in other sources, the effectiveness of the state audit is considered as the effectiveness of the activities of bodies that have been granted the authority to conduct a state audit [9].

In the studies of Afanas'ev R.S., Golovanova N.V. notes that in modern studies the interpretation of this definition of inter-budgetary relations has been clarified. Now it sounds like this: «Inter-budgetary relations

are the relations between public legal entities in relation to the regulation of budgetary legal relations, the organization and implementation of the budget process» [10]. Some researchers, in the framework of the discussion regarding the understanding and internal content of performance audit, focus on the fact that in order to eliminate the problems associated with the concept of «performance audit», as well as with the interpretation of the principle of efficiency, it seems appropriate to move away from a purely quantitative (economic) understanding of performance to understanding of efficiency as a result [11, 12, 13].

■ Materials and methods

In this work, theoretical research methods were applied, which include the analysis and synthesis of the information provided by periodical business and scientific publications on the directions of strategic planning. Historical, logical, comparative research methods were used, as a result of which it was possible to obtain the necessary information about the state of the state planning system. Also, along with theoretical methods, empirical research methods were applied, which were based on national statistical and analytical data published by the authorized state body and international reviews. As an information base for the study the state programs, the Sustainable Development Goals, official statistics of the Supreme Audit Chamber and national statistics, official publications of international organizations, materials from Internet resources. Economic-statistical, estimated-comparative, logical and analytical methods were used as the main methods.

■ Results and discussion

In turn, the performance audit is aimed at improving the activities of the subject of interbudgetary relations and improving the quality of management, through the development and implementation of recommendations developed on the basis of analysis and evaluation of the effectiveness of the use of budgetary funds.

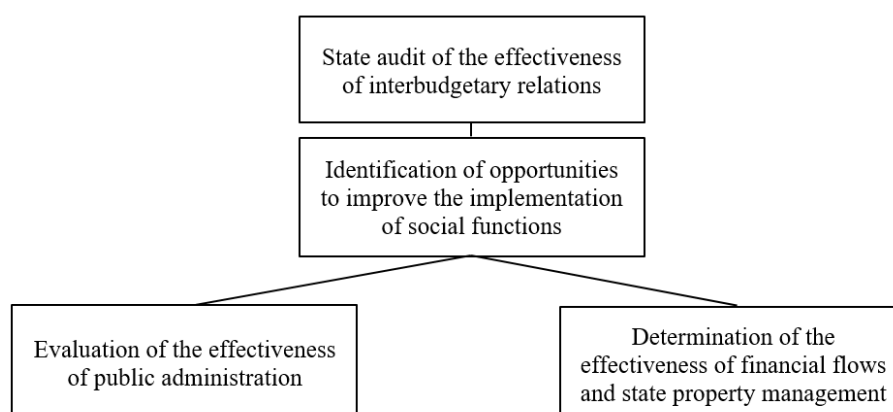


Figure 1. Target areas of the state audit of efficiency in the field of interbudgetary relations

Source: Compiled by the author

When evaluating the distribution of spending commitments between levels of government, it is necessary to distinguish between three components of any spending commitment – legislative regulation, financing, and administration. At the same time, regulation cannot be quantified, and financing and administration, although they can be quantified, do not reflect the full set of actions of the authority to fulfill the spending obligation. The difference between financing and administration of public expenditures lies in the implementation of intergovernmental transfers, where the grantor often does not have administrative powers to provide public services.

At the present stage of development of Kazakhstan, economic growth is a necessary but not sufficient condition for reducing income inequality and poverty.

Performance audit involves checking the activities of all distributors of public funds, including within the framework of interbudgetary relations, and state institutions in order to monitor the efficiency of resource use, achieving the best result in the use of budgetary funds and performance, i.e., the degree of compliance of the obtained results with pre-planned ones [14].

Having considered a number of methods for assessing the effectiveness of interbudgetary relations, we systematized them in Figure 2

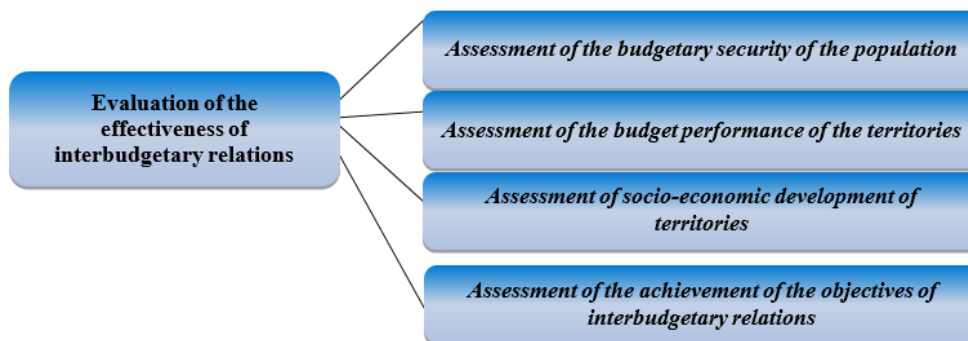


Figure 2. Systematization of methods for assessing the effectiveness of interbudgetary relations
 Source: Compiled by the author

An equally difficult task is an objective assessment of the spending needs of regional budgets. To solve it, the following approaches can be proposed [15].

1) Indirect assessment of the spending needs of the regions based on factor analysis. This method can be used when there are factors that determine the demand or cost of providing public services in subnational entities. The experience of using this method in Australia shows that it is much easier to isolate the quantitative impact of demand factors for public services than the factors that increase the cost of their cost, due to more information and better opportunities to reach consensus with subnational authorities on this issue.

On the other hand, studies show that individual factors of demand for public services have an impact on individual expenditure items, at the same time, by including factors that increase the cost of public services, it is possible to describe the interregional differentiation of the total amount of public expenditures.

2) Estimation of spending needs of the regions based on existing targeted transfers. A similar approach is used in case of insufficient statistical information to analyze the influence of various factors on the amount of expenditure, but at the same time, a certain number of targeted grants are allocated from the national budget, the distribution of which can be considered fair in terms of their compliance with expenditure needs at the subnational level.

Efficiency in the use of budget funds implies the effectiveness of the implementation of the relevant budget programs within which they are allocated. Consequently, the effectiveness of the use of targeted transfers is determined by the achievement of the expected results stated in the passports of budget programs.

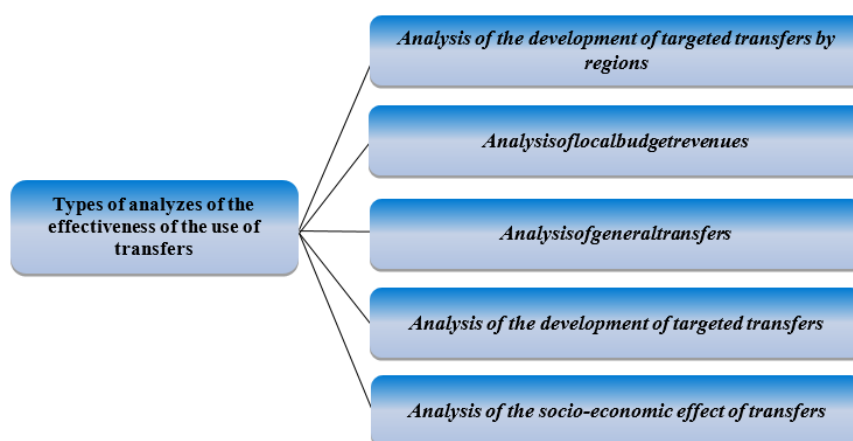


Figure 3. Types of analyzes of the effectiveness of the use of transfers, necessary when conducting a performance audit
 Source: Compiled by the author

Figure 3 presents the types of transfer performance reviews required in a performance audit. It should be noted that when evaluating performance, the methodology for assessing interbudgetary relations, developed by a group of authors led by Doctor of Economics, Professor A.E. Suglobova. The proposed approach is based on four blocks of criteria features: the legal framework of interbudgetary relations;

financial condition of the budget; degree of intra-regional differentiation; financial assistance distribution system. The authors propose to assess the degree of justification of the concentration of resources in terms of equalizing the levels of budgetary security and socio-economic development of municipalities using scatter indicators (skewness range, dispersion, dispersion kurtosis, standard deviation and coefficient of variation).

A detailed, in-depth analysis and assessment of the audit organization of the effectiveness of interbudgetary relations, problems of regional development and financial support, makes it possible for us to propose a system for evaluating the effectiveness of interbudgetary relations, which will evaluate interbudgetary relations in a comprehensive manner. The criteria for evaluating the effectiveness of interbudgetary relations, in our opinion, should be as follows:

- degree of financial independence of the regions. The degree of financial independence is the ability of regions to provide themselves with financial resources on their own and use financial resources for the successful development of territories;
- degree of equalization of the financial position of the regions;
- sufficiency of financial resources in the regions.

Table 1 presents the indicators that are proposed to be used to assess the effectiveness of interbudgetary relations in the territories.

Table 1. Indicators proposed for assessing the effectiveness of interbudgetary relations

Criteria for evaluating the effectiveness of interbudgetary relations	Assessment indicators
Degree of financial independence	1.1 Territory revenues 1.2 Share of own income 1.3 Share of intergovernmental transfers received 1.4 Own income of the territory per 1 inhabitant
Degree of financial alignment	2.1 Territory's own revenues before and after subsidies
Sufficiency of financial resources	3.1 Overdue accounts payable 3.2 The ratio of the planned indicator of allocated financial resources to the actual indicator
<i>Source: Compiled by the author based on the literature [16]</i>	

Let's consider the criteria for assessing the degree of financial independence of territories:

1. Regional incomes have been declining for several years. This indicates that own and budgetary funds are used inefficiently, in addition, the territory lacks its own financial resources for development.

The incomes of the regions are growing slightly - from 1 to 5%, which indicates a fairly rational use of their own and budgetary funds for the development of the territory.

The incomes of the regions have grown over several years from 5 to 20%, which indicates a fairly rational use of their own and budgetary funds for the development of the territory. The territory's revenues have grown by more than 20% over several years, which indicates the effective use of own and budgetary funds for the development of the territory.

2. With a share of own income less than 30%, the financial independence of the territory is low, its financial position is completely dependent on the help of higher budgets. With the share of own income of the territory from 30 to 65%, the financial independence of the territory is average, i.e. the territory solves part of its problems at its own expense. With a share of own funds more than 65%, the financial independence of the territory is high, almost all expenses are carried out by the territory at its own expense and does not depend on the funds of higher budgets.

3. The share of intergovernmental transfers of the territory also confirms the financial dependence or independence of the territory. So, if the share of interbudgetary transfers of the territory is less than 30%, then the financial independence of the territory is high. If the share of interbudgetary transfers is from 30 to 70%, then the territory has an average financial independence. If the share of intergovernmental transfer is more than 70%, then the financial independence of the territory is low.

4. If the territory's own income per 1 inhabitant decreases over several years, then we can talk about the low financial independence of the territory. If the territory's own revenues per 1 inhabitant increase by 1-20% over several years over several years, then we can talk about the average financial independence of the territory. If the territory's own income per 1 inhabitant increases by more than 20% over several years,

then we can talk about the high financial independence of the territory.

Next, we will evaluate the effectiveness of interbudgetary relations on the example of the Turkestan region (table 2).

Table 2. Assessment of the degree of financial independence of the Turkestan region

Criteria for financial independence	2019	2020	2021	Average growth rate, %
Revenues, billion tenge	757,296	786,792	876,400	7,6
Share of tax revenues of the territory, %	8	9	11	17
The share of non-tax revenues of the territory,	0,5	1	1	62
Share of own revenues of territories, %	8	11	14	32
Share of received inter-budgetary transfers, %	92	89	86	-3
Population	2,016,037	2,044,742	2,075,132	1,5
Inter-budgetary transfers, billion tenge	696,712	700,244	753,704	
Own income, billion tenge	60.584	86,548	122,696	
Own income per person, thousand tenge	31,8	41,9	57,2	34,2

Source: calculated by the author according to official source data [17]

The calculation data for the Turkestan region testify to the average financial independence of the territory, since the growth rate of the Turkestan region’s own income per 1 inhabitant has increased by an average of 34.2% over several years.

Thus, it can be noted that over the years of independence, Kazakhstan has not had time to form an effective regional policy capable of ensuring uniform and harmonious socio-economic development throughout the country. In general, today we can distinguish the following constraining factors for the uniform development of regions:

- 1) uneven distribution of resources;
- 2) an economic strategy based on the priority development of the extractive sector;
- 3) strong centralization of power;
- 4) lack of understanding in local executive bodies of strategic guidelines for regional development;
- 5) incomplete implementation of selective policy;
- 6) budgetary policy that is not conducive to economic development;
- 7) incomplete transparency of the actions of state bodies on the implementation of regional policy.

The real independence of local executive bodies is determined by their ability to mobilize resources to the relevant budgets and dispose of them in accordance with the needs of the territories. Meanwhile, the issues of autonomy of local budgets are traditionally debatable. This is due to the processes taking place in the sphere of inter-budgetary relations and the established practice of generating revenues for the republican and local budgets.

The measures taken today to equalize the levels of budgetary security of the subjects of Kazakhstan are not effective enough, as they do not contribute to the independent development of the regions. The subsidized regions are more focused on receiving transfers and do not have sufficient incentives to raise their income levels, while the donor regions make additional efforts to develop the economy.

It is obvious that the problem of differentiation of regional development cannot be solved only through measures of administrative regulation and an increase in state funding at all levels of the budget system. Therefore, it is important that each region has a clear and justified development strategy that takes into account the characteristics of a particular territory, the assessment of resource, production and other potentials, the likelihood of crisis situations and other parameters that determine the possibility of its implementation.

Therefore, the question of the need for the same and uniform development of their regions is an

important issue of public administration, the solution of which largely depends on the chosen mechanism of budgetary regulation and the system of interbudgetary relations organized in the country.

An assessment of the measures taken aimed at stimulating the financial independence of local executive bodies and increasing the revenue side of the budget showed that the revenue forecast in the Zhambyl region, Kyzylorda region, Turkestan region and North Kazakhstan region, the share of subventions is more than 55%, along with targeted transfers of 80%.

Table 3. Dependence of local budgets on funds from the Republican Budget (million tenge)

Funds from the Republican budget	2018	2019	2020	2021
Local Budget Receipts – Total	4 731 597	4 771 179	6 107 865	6 981 633
Allocated from the Republican budget	2 625 286	2 471 440	3 619 124,6	4 275 586,8
Subventions	1 488 290,2	1 573 345,5	1 584 148,6	2 104 432
Targeted transfers, of which:	1 037 992,8	765 361,4	1 782 262	2 055 207,5
Targeted current transfers	463 756	298 927	1 130 589	1 498 047
Targeted transfers for development	574 237	466 434	651 673	557 161
Budget loans	86 041,9	103 151,3	134 342,5	91 738
From the government reserve	12 961	29 582	118 371	24 209
Own revenues of the local budget (actual)	2 106 310,8	2 299 738,8	2 488 740,6	2 706,0
Share of funds received from the Republican budget in the total volume of revenues to the local budget, %	55,5	51,8	59,3	61,2
Share of targeted current transfers in total local budget revenues, %	12,1	9,8	10,7	8,0
Share of targeted transfers in total local budget revenues, %	21,9	16,0	29,2	29,4
forecast of own revenues of the local budget for the calculation of transfers of a general nature	1 876 334,5	1 985 266	2 091 926,6	2 999 763,5
Share of funds received from the republican budget in the total volume of revenues in the local budget, %	58,3	55,4	63,3	58,7

Source: calculated by the author according to official source data [18]

As we can see in Table 3, in the whole republic, the share of subventions in the forecasts of local budget revenues is more than 30%, together with targeted transfers, it exceeds more than 58% of the regional budgets.

With a high level of centralization of funds in the republican budget, the main direction of the effectiveness of inter-budgetary relations is the motivation of the regions to develop the tax base.

A significant over fulfillment of the income forecast indicates poor-quality forecasting, which does not stimulate LEAs to increase the tax base of the regions.

The transfer of CIT from SMEs to local budgets from 2020 did not give the desired effect. In Akmola, Zhambyl, Kyzylorda Turkestan regions, the share of CIT in the local budget does not exceed 7%. The optimal mix of national and regional policies to define and use this capital is essential. At the regional level, a comprehensive economic policy strategy can help bring the various components together into a clear vision for diversification and productivity. This is how regional policy can ultimately contribute to the country’s overarching goal of building a more diversified and resilient economy and becoming one of the world’s top 30 economies by 2050.

Despite some convergence in recent years, there are significant inter-regional differences in Kazakhstan. Gross regional product per capita differs significantly in different regions. The highest gross regional product (GRP) per capita is observed in the western regions bordering the Caspian Sea (Atyrau, Mangistau and West Kazakhstan regions), where the main oil and gas fields are located, and in the two largest cities - the former capital of Almaty and Astana, the country's administrative capital since 1998.

Conclusion

Thus, on the basis of the study, it is possible to draw certain conclusions:

1. Performance auditing is by its nature broad and open to judgment and interpretation. It must have a wide range of study and evaluation methods at its disposal, and it must be conducted on a knowledge base completely different from that used for traditional auditing. For this reason, performance audit procedures should not be overly standardized. Excessive regulation can hinder the flexibility, professional judgment, and high level of analytical skills required in performance auditing.

2. An assessment of the state of intergovernmental relations, carried out as part of a performance audit, can be obtained normatively (based on deviations from norms or criteria), mainly characterized by its impartial assessment of compliance with the required norms or criteria, or analytically (based on an analysis of the specific causes of problems).

When conducting an audit of the effectiveness of inter-budgetary relations, emphasis should be placed on how to correctly identify the problems and potential of the regions, as well as the impact of government programs on the development of regions.

3. Both the financial stability of the country and the solution of political, social and economic problems depend on the effectiveness of inter-budgetary relations. The current system of inter-budgetary relations calls into question the socio-economic development of regions and municipalities, and the reform of the system of inter-budgetary relations has become a kind of ongoing process, however, the problems of imbalance in the budgets of the budgetary system, increasing differentiation of socio-economic development of regions and an increase in the number of subsidized territories remain. This means that the improvement of the system of inter-budgetary relations will not lose its relevance.

As a result of the study, the hypothesis of insufficient efficiency and effectiveness of inter-budgetary relations in the Turkestan region was confirmed. The results of the analysis showed that the region depends on transfers, which account for an average of 88% of total income. In addition, the problems of budget inequality, differentiation of socio-economic development of regions and an increase in the number of subsidized territories were identified. These factors indicate the low efficiency and effectiveness of inter-budgetary relations in the region. Thus, the study confirmed the hypothesis of the need to improve the system of inter-budgetary relations in the Turkestan region to ensure its stable socio-economic development.

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БЮДЖЕТАРАЛЫҚ ҚАТЫНАСТАРДЫҢ ТИМДІЛІГІ МЕН НӘТИЖЕЛІЛІГІН БАҒАЛАУ ЖӘНЕ ТАЛДАУ

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Аңдатпа. Қазіргі заманғы жағдайлар аясында бюджетаралық қатынастардың тиімділігі аудитінің мәселелері өзекті бола түсуде. Мақалада икемділікті, қиялды және аналитикалық қабілеттердің жоғары деңгейін қажет ететін зерттеу жұмысы ретінде қарастырылатын бюджетаралық қатынастардың тиімділігі тұжырымдамасының мазмұны ашылады. Бұл ғылыми мақалада бюджетаралық қатынастардың тиімділігіне мемлекеттік аудит мәселелері қарастырылады және бюджетаралық қатынастардың тиімділігі мен тиімділігін талдау мен бағалаудың бірқатар әдістері қарастырылады. Ғылыми мақала аясында бюджетаралық қатынастардың тиімділігін бағалау үшін ұсынылатын көрсеткіштер ұсынылды. Осы зерттеудің негізгі мақсаты Түркістан өңіріндегі бюджетаралық қатынастардың тиімділігін бағалау және талдау болып табылады. Ұсынылған көрсеткіштер негізінде Түркістан өңірінің қаржылық тәуелсіздік дәрежесі есептелді. Зерттеу аясында бюджетаралық қатынастардың нәтижелілігін талдау және бағалау әдістері қолданылды. Талдау нәтижелері Түркістан өңірінің трансферттерге тәуелділігін көрсетті, олардың үлесіне түсімдердің жалпы көлемінің орта есеппен 88% - ы келеді. Бюджеттердің теңгерімсіздігі, өңірлердің әлеуметтік-экономикалық дамуын саралау және дотациялық аумақтар санының ұлғаюы - бұл бюджетаралық қатынастар жүйесін жетілдіруді талап ететін проблемалар. Қорытынды: зерттеу өңірге трансферттерге, бюджет теңсіздігінің жоғары деңгейіне, өңірлердің әлеуметтік-экономикалық дамуының саралануына және дотациялық аумақтар санының ұлғаюына байланысты көрінетін Түркістан облысындағы бюджетаралық қатынастардың тиімділігінің жеткіліксіздігі туралы гипотезаны растайды.

Түйін сөздер. Тиімділік аудиті, бюджетаралық қатынастар, тиімділік пен нәтижені бағалау, бюджет қаражаты, мемлекеттік аудит

ОЦЕНКА И АНАЛИЗ ЭФФЕКТИВНОСТИ И РЕЗУЛЬТАТИВНОСТИ МЕЖБЮДЖЕТНЫХ ОТНОШЕНИЙ

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Аннотация. В контексте современных условий проблемы аудита эффективности межбюджетных отношений становятся все более актуальными. В статье раскрывается содержание концепции эффективности межбюджетных отношений, которая рассматривается как исследовательская работа, требующая гибкости, воображения и высокого уровня аналитических способностей. В данной научной статье рассматриваются вопросы государственного аудита эффективности межбюджетных отношений и рассматривается ряд методов анализа и оценки результативности и действенности межбюджетных отношений. В рамках научной статьи

предложены показатели, предлагаемые для оценки эффективности межбюджетных отношений. Основной целью данной статьи является оценка и анализ эффективности межбюджетных отношений в Туркестанском регионе. На основе предложенных показателей рассчитана степень финансовой независимости Туркестанского региона. В рамках исследования были применены методы анализа и оценки результативности межбюджетных отношений. Результаты анализа показали зависимость Туркестанского региона от трансфертов, на долю которых в среднем приходится 88% от общего объема поступлений. Несбалансированность бюджетов, дифференциация социально-экономического развития регионов и увеличение числа дотационных территорий - это проблемы, требующие совершенствования системы межбюджетных отношений. Вывод: исследование подтверждает гипотезу о недостаточной эффективности межбюджетных отношений в Туркестанской области, выражающуюся в зависимости региона от трансфертов, высоком уровне бюджетного неравенства, дифференциации социально-экономического развития регионов и увеличении количества дотационных территорий.

Ключевые слова. Аудит эффективности, межбюджетные отношения, оценка эффективности и результативности, бюджетные средства, государственный аудит, трансферты