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ASSESSMENT OF STATE SUPPORT OF THE ECONOMY IN A CRISIS

Abstract: *In conditions of economic crisis, government agencies often adopt a number of programs in order to stabilize the economic situation in the country. Such measures may include increased government spending, lower tax rates, or financial assistance to certain sectors of the economy. However, in the process of implementing such measures, the state should monitor the effective use of public resources. Therefore, the state audit is necessary to ensure transparency and efficiency of the work of state bodies, as well as to improve the financial results of the state as a whole. In the context of the economic crisis associated with the post-pandemic period, geopolitical and geo-economic instability, the role of the state audit in the implementation of anti-crisis measures becomes even more important.*

An important aspect of this work is the identification of problems related to the evaluation of the effectiveness of the state audit and the limitations faced by auditors when conducting a state audit.

The purpose of this study is to study the role of the state audit in improving the efficiency of the use of funds in the framework of measures to overcome crisis phenomena on the basis of an improved methodology for evaluating effectiveness.

The methods of assessing the effectiveness of macroeconomic policy based on the experience of the governments of the G7 countries have been studied. The methodology of the process of studying the components of the crisis impact of this policy, including the definition of success criteria, has been developed. Recommendations for improving the anti-crisis strategy in the context of global disasters are proposed. The results of this study remain relevant in the context of the current economic crisis caused by geopolitical tensions.

Keywords: *Crisis, pandemic, state audit, state support, anti-crisis effectiveness, geopolitical factors, efficiency assessment.*

■ Introduction

Any economic system, regardless of its level of development, acts as a subject of state regulation. The role of state regulation increases many times in the conditions of macroeconomic turbulence, economic recession, as well as in the period of geopolitical exacerbations and trade wars. In different countries, the effectiveness of state regulation and state support measures varies significantly, due to (1) the previous status and specifics of the functioning of national economies, (2) the type and nature of the measures applied, (3) the methodology for assessing effectiveness – its coverage, validity, objectivity [1].

In order to get an idea of the relationship between the nature and scale of measures taken by the state and their effectiveness, it is necessary, first of all, to turn to the classifications of state support measures accumulated in the modern scientific array.

Within the framework of the most widespread and complex typology, it is customary to distinguish the following types of anti-crisis measures of state support (Table 1):

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Table 1. Typology of state support measures for producers during the crisis

Types of measures	Entity
Economic measures	Tools used for economic rationalization of factors of production.
Social measures	Tools aimed at providing support and implementing payments to the population whose well-being has been affected by the crisis of the industry (plant employees, industry representatives).
Administrative measures	Restrictive levers related to the issuance of licenses, quotas, price regulation, exchange rate control.
Legal measures	Issues approval of standards, regulations, legislative acts regulating the work of the industry.
<i>Source: complied by the authors</i>	

According to experts, while maintaining a high share of the public sector in the economy, there is a need for effective public administration. In this context, the state audit becomes an integral element of the management of public resources and ensuring their effective use [2, p.79].

Properly formed information is the basis for effective public administration and helps to achieve the desired results in a crisis.

Literature review

The very essence of the organization of the process of evaluating the good work of the state apparatus in the framework of anti-crisis business support according to the present realities suggests that the issue of achieving strategic indicators of socio-economic development is being considered. This approach completely ignores the economic effects of the anti-crisis component of state support for business, primarily related to the rehabilitation potential of the institution of bankruptcy [1].

Studies of cyclical and crisis development of the economy have a long history [5, 6, 7]. These studies served as the basis for the formation and development of the theory of anti-crisis management of socio-economic systems [8], as well as the paradigm of the need for state anti-crisis regulation of the economy [3]. Disputes about the expediency of state participation in the regulation of the economy have always been companions of the development of economic thought [4]: at the same time there were adherents of both intervention (Keynesianism and neo-Keynesianism [3]) and non-interference (the Austrian school [9, 10, 11]) of the state in the functioning of the economy. Due to the lack of consensus on this issue, it is impossible to present an unambiguous correct position.

Publications on the pandemic situation address the causes and potential consequences of COVID-19. The acceleration of the spread of the disease between countries was compared with the actions of governments, all possible indicators of socio-economic development, including migration, the environment, vaccination based on developed methods and open data sources [12]. All this work clearly defines the factors that need to be taken as a basis when building a model of the spread of the disease.

All official data on the consequences of this global catastrophe correlate with the basic indicators of socio-economic development [13, 14].

Materials and methods

The methodological complex of the study is determined by the goal set in the work. To determine the approach to assessing the effectiveness of the anti-crisis component of state support for crisis business, a theoretical analysis of existing approaches in the scientific literature is carried out.

To validate the devised method for evaluating the efficacy of government anti-crisis support for businesses, an examination of the experiences of developed countries' governments has been conducted. The empirical base of the study is data from the International Monetary Fund (IMF), the World Bank, the Organization for Economic Cooperation and Development (OECD). Separately, the

analysis of the effectiveness of state support for crisis business from the point of view of crisis management using statistical tools for processing data on the dynamics of bankruptcy of companies and GDP of the respective countries was carried out.

At the same time, for a practical assessment of the effectiveness of state anti-crisis measures to support businesses in a crisis caused by the coronavirus pandemic, a significant amount of statistical data on the financial condition of companies is required, which has not yet been formed due to the time lag characteristic of state statistical systems.

Indicators characterizing the scale of bankruptcies in different countries and in the world are used as analytical indicators reflecting the macroeconomic effectiveness of government measures to support crisis business. In general, the methods of logical and comparative analysis (induction, deduction, comparative studies) are used in the work.

■ Results and discussion

To accomplish this research objective, we will initially formulate recommendations for enhancing the methodology for appraising the effectiveness of state anti-crisis support for businesses. Following this, we will delve into the characteristics of the global economic crisis in the context of the coronavirus pandemic. Subsequently, we will examine the array of state support measures employed by governments in developed countries to address crisis-ridden businesses. Finally, we will evaluate the effectiveness of such support measures, specifically focusing on their anti-crisis components.

Based on the work carried out, it can be said that it is necessary to consider both macroeconomic efficiency and anti-crisis when evaluating implemented policies. The accomplishment of each facet is guaranteed by specific instruments within this policy (refer to Figure 1). Specifically, the fact that there is an anti-crisis effectiveness of the authorities in terms of problematic business shows the difference from an anti-cyclical policy.

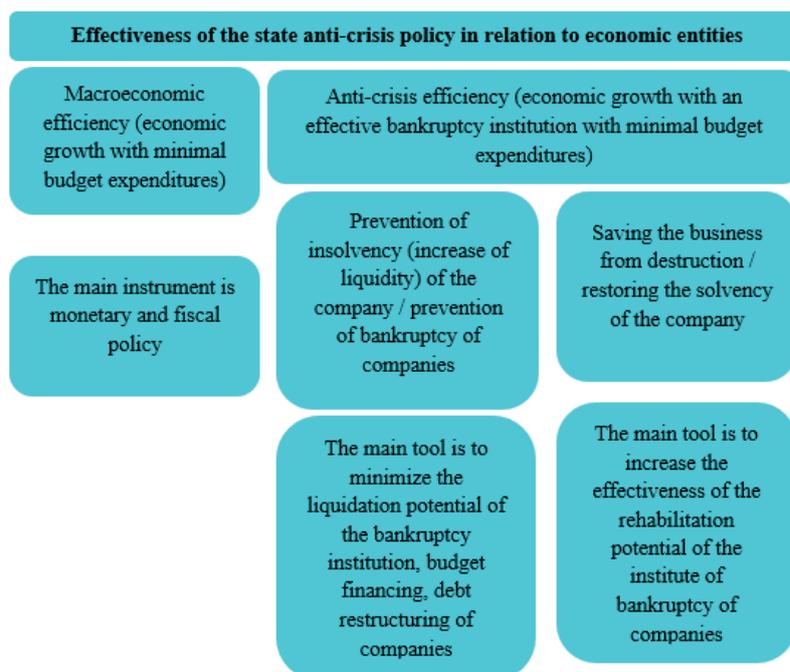


Figure 1. The main elements of the effectiveness of the government crisis policy
Source: Compiled by the authors

An essential feature of the measures of state support for crisis business is the interconnection of the micro and macro levels. So, each such measure acts on a specific economic entity (micro-level), but the totality of such entities already forms an entire industry or region (macro-level). At the same time, the main direction of the impact of anti-crisis measures of state support on business is the impact on its financial and economic condition. From the point of view of crisis

management, such an impact is manifested in the restoration of the solvency and financial stability of the company (Table 2). If there are such financial components in the business, it will be able to withstand all kinds of crisis impacts. And as a result, economic growth will be achieved.

Table 2. The impact of government crisis regulation measures on the financial and economic stability of business

Measure of state support	Influence on the characteristics of the financial and economic state of the business	
	Solvency	Financial stability
Rehabilitation, provision of subsidies, recapitalization	Cash inflow, growth of own working capital, the possibility of fulfilling obligations in order to prevent legal bankruptcy	Increase in equity and increase in financial independence
Subsidizing interest rates	Release of additional funds by increasing profitability	Reducing the debt burden
State guarantees and guarantees	Cash inflow, increased liquidity	An increase in the debt burden reduces financial stability; the possibility of directing funds to the development of production
Stimulating demand through public procurement	Increase in business revenue – increase in liquidity	Core business development
Restructuring of tax debt	Settlement of debt to the budget, growth of business liquidity	Reduction of debt burden, development of core production activities due to free sources of financing

Source: Compiled by the authors based on the literature [15].

The crisis caused by the coronavirus pandemic has forced the governments of many countries to act in conditions of uncertainty and constant compromises, taking into account the problems that have arisen in the health, economy and social sphere. For the first time in history, more than half of the world's population has been subjected to harsh measures of self-isolation. This crisis is very different from the previous ones. Its uniqueness lies in the fact that it emerged as a shock both from the supply side and from the demand side, having an impact on all sectors of the economy in the world. All economic spheres have suffered from disruption of global supply chains, weak demand for goods and services, and a decline in business activity.

According to IMF estimates, the volume of world GDP in real terms decreased by 3.1% in 2020. The crisis in the context of the coronavirus pandemic over the past 40 years has turned out to be the largest in terms of the fall in global GDP, «outstripping» even the global financial crisis of 2008-2009 by this indicator [16].

The specifics of the crisis caused by the coronavirus pandemic are its long-term negative consequences. According to the IMF estimates, the growth of the global economy after the crisis caused by the coronavirus in 2020 is insignificant. The forecast trend is based on the assumption that local outbreaks of the virus will continue. The IMF forecast shows that only after 2021 it will be possible to return to the dynamics of global GDP growth, similar to the pre-crisis period. This indicates that the impact of the coronavirus pandemic on the economy is associated with a high degree of uncertainty, the consequences of which are extremely difficult to predict.

Restrictions imposed by the governments of many countries of the world led to the fact that companies operating stably under normal conditions were forced to close quickly for an indefinite period. As a result, the business began to experience difficulties with working at full capacity due to the introduction of social distance standards. There was also a serious decline in the volume of demand due to a decrease in business activity of citizens due to the accumulation of savings and limited social contacts.

Governments of developed countries have used a number of traditional business support tools within the framework of monetary and fiscal policies. The measures were available to all companies, but at the same time there was targeted sectoral support for the sectors of the economy that suffered the most damage from this kind of disaster (tourism, the hotel environment; small market players, including startups [17]; large suppliers). The emphasis on small and medium-sized enterprises (SMEs) was rationalized by the prevalence of the population employed in these sectors. Additionally, these businesses typically possess fewer resources to mitigate the adverse effects of the crisis. To support large organizations, most States participated in the issue of equity capital or provided loans.

The analysis shows that the main objectives of the state support measures applied are to increase the inflow and decrease the outflow of funds through direct and indirect effects on liquidity. Initially, central banks in developed countries responded by providing short-term liquidity measures. However, as the crisis persisted and evolved, there was a shift in strategy. The central banks began to reassess their measures to prevent a surge in insolvencies among otherwise viable companies. This shift aimed at preserving budgetary resources and placed a greater emphasis on indirect support measures.

Despite the apparent surface-level similarity and composition of anti-crisis measures adopted by governments in developed countries, it's important to note that each country's primary measures exhibit certain distinctions. Let's delve into these differences more comprehensively.

Government subsidies. The main economic content of subsidies is the reduction of fixed business costs associated with the negative consequences of the crisis. In Germany, Japan, Sweden, Canada and a number of other developed countries, government subsidies were used to compensate for rent costs during the peak of the coronavirus pandemic. For example, in Norway, such subsidies were calculated based on the company's turnover losses for the current period. In Canada, the government reimbursed up to 50% of rent costs. In Sweden, they went the other way: they stimulated the landlords themselves, compensating them for a reduction in rent.

In addition, subsidies sometimes did not have the purpose of compensating for certain types of fixed costs. Such support measures were primarily provided to small and medium-sized enterprises (SMEs). For example, in France, small organizations with a turnover of less than 1 million euros per year and self-employed people were eligible for government subsidies of up to 1,500 euros per month if they proved that they had lost half of their income or were at risk of bankruptcy. In Ireland, organizations with fewer than 250 employees could receive a subsidy of 25,000 euros if their incomes fell by more than 25% during the restrictions imposed. The Canadian authorities issued interest-free loans in the amount of up to 25,000 euros to SMEs, with the option not to pay 25% of the loan, subject to repayment of 75% by the end of 2022.

Reduction of tax rates and abolition of taxes. The governments of almost all developed countries have canceled part of tax payments in order to increase the liquidity of companies in the conditions of the 2020 crisis. Most of the measures were aimed at stimulating the retention of employees in business using the mechanism of cancellation of part of social security contributions.

Companies in Germany, France and Singapore were allowed to defer social security tax payments for up to 4 months. In Japan and Sweden, all taxes could be deferred for up to one year, including value-added tax for organizations that are on the list of the most affected industries, as well as for those who successfully carry out digital transformation. The Singapore government has reduced the tax on non-residential real estate by 30% in general and by 100% for those companies that are most affected (hotels, hotels, tourist facilities, shops, restaurants). In Norway, Ireland, New Zealand and a number of other countries, companies were allowed to recognize losses incurred in 2020 and in previous periods in order to reduce the amount of taxes paid.

Provision of state loans. Almost all developed countries have implemented a set of measures to expand the access of companies in various sectors of the economy to credit resources. The main feature of such measures in the conditions of the economic coronacrisis is the reduction of

interest rates on loans for SMEs. For large companies, loans were offered with higher borrowing limits, but interest rates on loans were higher than for small and medium-sized businesses.

The conditions for granting loans included state guarantees covering from 70% to 100% of the loan amount. Such loans were issued both through government agencies and state-owned banks, as well as through the system of private banks. In Ireland, Sweden and New Zealand, public funds have been established, the purpose of which is to provide financial assistance to strategically important organizations through the purchase of bonds and other financial instruments.

Equity participation. The Governments of Ireland, Canada and Germany were actively involved in the capital of private organizations. Basically, this measure of assistance extended to two types of businesses: startups (which find it difficult to attract investments at the initial stages) and strategically important companies (organizations that are at risk of bankruptcy, especially airlines).

Let's evaluate the effectiveness of the state anti-crisis policy in accordance with the developed approach. First, we will evaluate the first component of the effectiveness of such a policy – macroeconomic efficiency (that is, achieving economic growth with minimal budget expenditures).

The peculiarity of all state support measures is their substantial budget expenditures to help affected industries in combination with monetary and fiscal policy instruments. This indicates the magnitude of the problems associated with the impact of the new crisis.

The amount of state financial support to the affected sectors of the economy by the governments of developed countries varies on average from 5% to 45% of the country's GDP. The scale of government support in terms of the share of GDP differs significantly. However, those countries that have incurred more government spending are not necessarily the countries most affected by this crisis. The structure of the state support measures used is mainly dominated by direct budget financing and guarantees that do not require a significant outflow of budget funds. For example, the UK, Japan and Canada prefer subsidies, grants and other direct financial support measures, while France and Sweden use tax support measures.

Comparing the volume of state support for crisis business with the scale of human infection with coronavirus also does not allow us to assert that there is a direct relationship between these indicators: in some countries, the volume of government spending on business support was greater than in countries with the maximum number of infected with the virus infection.

According to OECD estimates, the most effective measures to support crisis business by governments have been public investment. An increase in public investment in advanced economies and emerging markets by 1% of GDP can lead to GDP growth of 2.7%, and an increase in private investment by 10% directly or indirectly creates from 20 to 33 million jobs.

Let's evaluate the effectiveness of the state macroeconomic policy in the conditions of the coronacrisis from the point of view of its second component – anti-crisis. The main essence of the measures taken in such circumstances is that the institution of bankruptcy is not able to hold the liquidation. To do this, you can use the provision of liquidity, put a temporary ban on bankruptcy. The purpose of this policy is to minimize the risk of insolvency of companies in affected sectors of the economy and to prevent mass bankruptcies. It should be noted that the high debt burden of large businesses was not taken into account by the authorities in the current anti-crisis policy when the economic crisis came. It has never happened that the authorities in such circumstances refused to support business with the help of bankruptcy rehabilitation measures.

In connection with the introduction of a state of emergency in the Republic of Kazakhstan in March 2020 in connection with the spread of the global pandemic, the Head of State instructed the Government of the Republic of Kazakhstan and the National Bank to promptly implement anti-crisis measures to support the population and business during the pandemic. Taking into account the adjusted amount of funding for these purposes, 6.9 trillion from all sources in 2021 (Table 3).

Table 3. Allocated volume and sources of financing of anti-crisis measures in the Republic of Kazakhstan in 2021

trillion tenge

Sources of funding	Allocated volume		
	1st edition (April)	2nd edition (November)	Adjustment (December 2021)
Total amount of financing	5,9	6,9	6,9
1. extra-budgetary funds	2,4	3,3	3,3
2. budget funds	3,5	3,6	3,5
direct anti-crisis measures	1,2	1,3	1,2
exchange rate difference of current expenses	0,6	0,6	0,6
reimbursement of costs for the incoming part	1,7	1,7	1,7

Source: National Bank of the Republic of Kazakhstan

The overall package of anti-crisis measures was financed in 2 main areas:

1. Ensuring economic stability. These are providing employment and raising the level of income of the citizenship, supporting small and medium-sized businesses, subsidizing the subjects of the agro-industrial complex, etc.

2. Carrying out anti-epidemic and other measures. Encouraging people involved in the fight against the spread of COVID-19 and measures for its treatment, ensuring an emergency regime through social support for vulnerable categories of citizens.

Ensuring economic stability requires the uniform development of the regions of the republic, as well as the uniform satisfaction of the needs of the regions. Ensuring the economic stability of the regions is regulated by inter-budgetary relations. Regulation of inter-budgetary relations, in turn, depends on transfers between budget levels. That is why the Government used a transfer mechanism for matching funds.

To assess the effectiveness of planning and using transfers aimed at anti-crisis measures, it is necessary to analyze how much budget funds aimed at anti-crisis measures were planned and implemented in transfers of 848.337 million tenge in order to improve the welfare of each region from the government. After the planned target clarifications and additions, 787,724 million tenge were given. The reason: reduction of the planned values of the amounts of targeted transfers for housing and communal services, provision of food and household kits, etc. This is due to a significant reduction in the amount of allocated expenses due to the lack of a real need. Effective use: 783,040.7 million tenge or 99.4%. Effective implementation is observed in 6 areas: Atyrau, Zhambyl, Kostanay, Mangystau, North Kazakhstan regions and Shymkent. Inefficient use amounted to: 65,296.3 million tenge.

Let's consider the direction and volume of transfers aimed at anti-crisis measures from the state as a whole, as well as implementation in the form of 15 tables (Table 4).

Table 4. The volume of transfers aimed at anti-crisis measures in the Republic of Kazakhstan, the results of implementation 2020-2022

Directions	Task	Allocated volume		Fact	Execution, %	Inefficient planning
		Correction	Adjustment			
1	2	3	4	5	6	7
Improving the well-being of the regions	Improving the well-being of each region	848 337	787 724	783 040,7	99,4	65 296,3

Directions	Task	Allocated volume		Fact	Execution, %	Inefficient planning
		Correction	Adjustment			
1	2	3	4	5	6	7
Ensuring economic stability:						
1. Employment Roadmap for 2020-2021	Providing employment during the crisis	300 800	300 000	297 700	99,4	3 100
2. Effective employment and mass entrepreneurship The State development program «Enbek» for 2017-2021	Temporary employment measures	62 348	62 348	59 568	99,9	1 940
3. The State program for the development of the agro-industrial complex of the Republic of Kazakhstan for 2017-2021	Financing in a crisis	60 000	54 268	54 268	100	5 732
4. «Business Roadmap – 2025»	Business support and development	74 462	52 049	52 048,7	99,9	22 413,3
5. Increase in the authorized capital of JSC «NUH «Baiterek»	Ensuring the petiteness and sustainability of the national economy	50 000	50 000	50 000	100	0
6. «Auyl – Elbesigi»	Development of social and engineering infrastructure of rural settlements in a crisis	55 000	53 399	53 399	100	1 601
7. Reimbursement of expenses of local budgets	Reimbursement of expenses of local budgets by reducing the tax burden on small and medium-sized businesses	238 000	236 978	246 797	97,9	132,7

Source: Supreme Audit Chamber of the Republic of Kazakhstan

Transfers were allocated in 7 directions in order to ensure economic stability:

1. Employment Roadmap for 2020-2021 In order to ensure employment of the population, the planned funding indicator amounted to 300,800 million tenge, and after clarifications and corrections, 300,000 million tenge were transferred to administrators of budget programs. Execution: 297.7 billion tenge or 99.4%. Inefficient use amounted to KZT 3,100 million.

2. The state program for the development of productive employment and mass Entrepreneurship «Enbek» for 2017-2021 assumed financing in the amount of 50,002 million tenge in order to

provide state grants for the implementation of temporary employment measures in the event of a crisis, additional financing of youth practice, measures for the organization of social work, the implementation of new business ideas from the republican budget. Due to the revision of the real needs of the regions, this amount amounted to 59,507 million tenge. Effective use amounted to: 59,478.0 million tenge or 99.9%. Inefficient use amounted to 1860 million tenge.

3. The State program for the development of the agro-industrial complex of the Republic of Kazakhstan for 2017-2021. In 2020, targeted financing of 7 types of subsidies from the republican budget on the topic «Subsidizing and development of the agro-industrial complex (hereinafter referred to as the agro-industrial complex)» amounted to 54,268 million tenge. The initial plan assumed the allocation of 60 billion tenge for 8 types of subsidies. The execution amounted to 54,268 million tenge or 100%. Inefficient use: 5732 million tenge. In particular, despite the actualization of the principles of subsidizing within the framework of guaranteeing and insuring debts of agricultural production entities, the initial plan to increase this type of state support for a large group of agricultural producers is practically based on the results of the year. Only 1 application for debt security in the amount of 55,194 million tenge was financed. The same applies to other subsidies. A significant part of the optimized funds in the amount of 13,025 million tenge were redistributed to subsidize the investment costs of the AOC enterprises. As a result, the annual plan for this type of support amounted to 31,051 million tenge. This approach, often used by administrators of budget programs under Article 32 of the Budget Code, shows complex problems in the planning and use of budget funds, the redistribution of funds within one budget program and, as a result, leads to an unreasonable determination of the number of subjects of the AEC and the need for budget funds in general.

The assessment of the anti-crisis effectiveness of measures of state support for crisis business in this case is carried out within the first component - prevention of mass insolvency or bankruptcy boom. Indeed, according to research, substantial state financial support for crisis companies has prevented every second bankruptcy in Europe and every third bankruptcy in the United States [18]. However, this effect is very difficult to assess, since a moratorium on bankruptcy of companies has been introduced in most European countries.

An examination of the correlation between the fluctuations in the global bankruptcy index and the rate of change in world GDP from 2007 to 2021 reveals an absence of a direct relationship. The coefficient of determination is zero, indicating that it is not possible to confidently assert a clear impact of bankruptcy processes on global economic growth [18]. However, in our case, there are distorting factors that have a negative impact on the accuracy of the results of the study: firstly, the bankruptcy index in question is not calculated for all countries of the world, whereas GDP data is taken into account for the global volume; secondly, the moratorium on bankruptcy introduced in many developed countries has led to an artificial change in the dynamics of bankrupt companies, not typical for economic recessions.

Thus, the analysis of the anti-crisis component of state support for business in the current conditions does not allow us to assert that the effectiveness of this component has been achieved.

Existing studies of the effectiveness of state support measures by international organizations do not consider it comprehensively, from the standpoint of anti-crisis nature - the effectiveness is assessed from the point of view of preventing the bankruptcy of companies, that is, reducing the activity of the liquidation potential of the bankruptcy institution.

In low-income countries, government support has very low efficiency, where the correlation between production and government support is negligible - 1.93%, while the correlation between production and high-tech exports is negative (-9.64%). The correlation variation was 73.21% for the pair of production and state support and 180.91% for the pair of production and high-tech exports. We used the regression analysis method to more accurately determine dependencies for extended groups of countries; the results are shown in the figure 2.

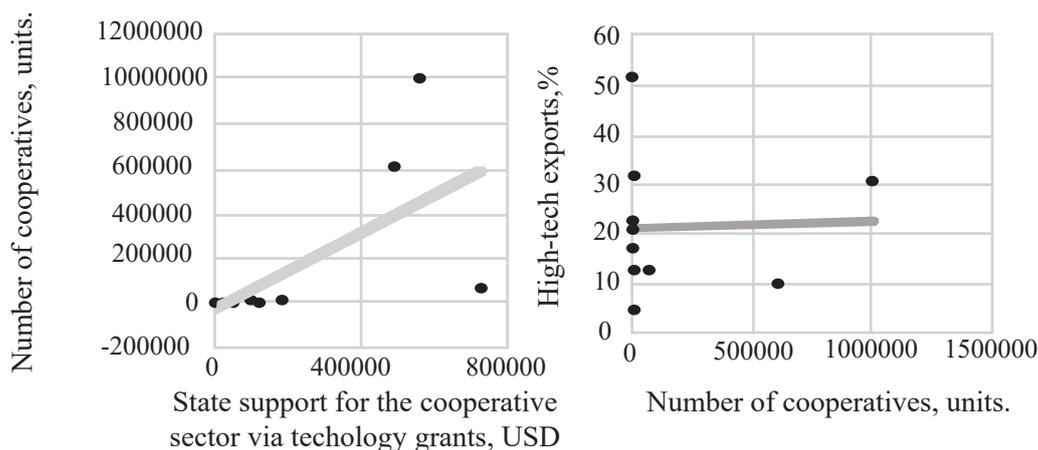


Figure 2. The regression analysis method

Source: Compiled by the authors

Contribution of state financial support to the development of cooperation in the field of high-tech exports in high-income and upper-middle-income countries.

A tenfold increase in state support expands the real sector of the economy in countries with above-average incomes by 10.34 times, while high-tech exports are growing only 2.33 times. In countries with lower-middle income, the number of enterprises increases 6.18 times, and exports of high-tech goods - 1.62 times. In low-income countries, the prospects for expanding the real sector are moderately low (growth of 7.53 times), while the relative growth of high-tech exports is very high (growth of 56.22 times).

Conclusion

The volume of state financial support for crisis business in some countries reached a significant share of GDP, which is not always comparable with losses in the economy. This has created a number of problems for States: an increase in the level of responsibility on the part of Governments, the nationalization of the economy and the lack of a differentiated approach to the provision of state aid. As a result of the latter, inefficient companies whose productivity does not contribute to economic growth received most of the support. The enormous amounts of state financing of the crisis economy require the development of approaches to assessing its effectiveness and studying the successful experience of applying anti-crisis support measures in order to replicate it.

The currently dominant approach in scientific circles to assessing the effectiveness of state anti-crisis policy, the essence of which is to achieve stability of macroeconomic indicators, including ensuring economic growth, does not allow for an objective assessment. Indeed, from the point of view of this approach, the anti-crisis policy of many developed countries has proved effective.

In the current geopolitical situation, it is very important to investigate the issues of both macroeconomic and anti-crisis effectiveness that the authorities of the G7 countries undertook during the pandemic.

Consequently, this study confirms the high role of the state audit in improving the efficiency of the use of funds within the framework of measures to overcome crisis phenomena on the basis of an improved methodology for evaluating effectiveness.

As recommendations, it is proposed to use a methodology for analyzing the anti-crisis component of the policy, including the definition of performance criteria related not only to the number of bankrupt enterprises.

The obtained research results are also relevant for the current crisis in the economy caused by geopolitical factors

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ДАҒДАРЫС ЖАҒДАЙЫНДА ЭКОНОМИКАНЫ МЕМЛЕКЕТТІК ҚОЛДАУДЫ БАҒАЛАУ

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Аңдатпа: Экономикалық дағдарыс жағдайында мемлекеттік органдар елдегі экономикалық жағдайды тұрақтандыру мақсатында бірқатар бағдарламаларды жиі қабылдайды. Мұндай шаралар мемлекеттік шығыстарды ұлғайтуды, салық ставкаларын төмендетуді немесе экономиканың жекелеген салаларына қаржылық көмекті қамтуы мүмкін. Алайда, осындай іс-шараларды іске асыру барысында Мемлекет мемлекеттік ресурстардың тиімді пайдаланылуын қадағалауға тиіс. Сондықтан мемлекеттік аудит мемлекеттік органдар жұмысының ашықтығы мен тиімділігін қамтамасыз ету үшін, сондай-ақ тұтастай алғанда мемлекеттің қаржылық нәтижелерін жақсарту үшін қажет. Пандемиядан кейінгі кезеңге, геосаяси және геоэкономикалық тұрақсыздыққа байланысты экономикалық дағдарыс жағдайында дағдарысқа қарсы іс-шараларды іске асырудағы мемлекеттік аудиттің рөлі одан да маңызды бола түсуде.

Бұл жұмыстың маңызды аспектісі мемлекеттік аудиттің тиімділігін бағалауға және аудиторлар мемлекеттік аудитті жүргізу кезінде кездесетін шектеулерге байланысты проблемаларды анықтау болып табылады.

Бұл зерттеудің мақсаты тиімділікті бағалаудың жетілдірілген әдіснамасы негізінде дағдарыс құбылыстарын еңсеру жөніндегі іс-шаралар шеңберінде қаражатты пайдалану тиімділігін арттырудағы мемлекеттік аудиттің рөлін зерттеу болып табылады.

G7 елдері үкіметтерінің тәжірибесі негізінде макроэкономикалық саясаттың тиімділігін бағалау әдістері зерттелді. Осы саясаттың дағдарыстық әсерінің компоненттерін, соның ішінде сәттілік критерийлерін анықтауды зерттеу процесінің әдістемесі жасалды. Жаһандық апаттар жағдайында дағдарысқа қарсы стратегияны жетілдіру бойынша ұсыныстар ұсынылды. Бұл зерттеудің нәтижелері геосаяси шиеленістен туындаған қазіргі экономикалық дағдарыс жағдайында да өзекті болып қала береді.

Түйін сөздер: Дағдарыс, пандемия, мемлекеттік аудит, мемлекеттік қолдау, дағдарысқа қарсы тиімділік, геосаяси факторлар, тиімділікті бағалау.

ОЦЕНКА ГОСУДАРСТВЕННОЙ ПОДДЕРЖКИ ЭКОНОМИКИ В УСЛОВИЯХ КРИЗИСА

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Аннотация: В условиях экономического кризиса государственные органы часто принимают ряд программ с целью стабилизировать экономическую ситуацию в стране. Такие меры могут включать в себя увеличение государственных расходов, снижение налоговых ставок или финансовую помощь отдельным отраслям экономики. Однако, в процессе реализации таких мероприятий, государство должно следить за эффективным использованием государственных ресурсов. Поэтому государственный аудит необходим для обеспечения прозрачности и эффективности работы государственных органов, а также для улучшения финансовых результатов государства в целом. В условиях экономического кризиса, связанным с постпандемийным периодом, геополитической и геоэкономической нестабильностью, роль государственного аудита в реализации антикризисных мероприятий становится еще более важной.

Важным аспектом данной работы является выявление проблем, связанных с оценкой эффективности государственного аудита и ограничениями, с которыми сталкиваются аудиторы при проведении государственного аудита.

Цель данного исследования заключается в исследовании роли государственного аудита в повышении эффективности использования средств в рамках мероприятий по преодолению кризисных явлений на основе усовершенствованной методологии оценки эффективности.

Изучены методы оценки эффективности макроэкономической политики на основе опыта правительств стран G7. Разработана методология процесса исследования составляющих кризисного воздействия данной политики, включая определение критериев успешности. Предложены рекомендации по усовершенствованию антикризисной стратегии в условиях глобальных бедствий. Результаты данного исследования остаются актуальными и в контексте современного экономического кризиса, вызванного геополитической напряженностью.

Ключевые слова: Кризис, пандемия, государственный аудит, государственная поддержка, антикризисная эффективность, геополитические факторы, оценка эффективности.