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STATE AUDIT OF THE AGRO-INDUSTRIAL COMPLEX: WORLD AND DOMESTIC EXPERIENCE

Abstract. *Effective management of state budget funds is the basis of economic stability, necessary economic growth and improvement of the welfare of the population, and protection of the interests of the national security of the state.*

The budgetary funds allocated for the development of the agro-industrial complex in the Republic of Kazakhstan are significant, and an independent assessment of the effectiveness of their use is one of the main goals of the state audit and financial control bodies. The solution to these problems, that is, in turn, shows the need to improve the order and procedures for organizing and conducting inspections of the effectiveness of the use of budgetary funds aimed at the development of agriculture, which, in turn, allows us to assess their effectiveness. Thus, the relevance of the study lies in the effectiveness of the state audit in the field of agro-industrial complex, with an assessment of the socio-economic effect of budget allocation.

The purpose of the study is to study the global practice of conducting state audits in agro-industrial complexes.

Research methods – the study methods of synthesis, comparative analysis, comparison and generalization.

Based on the results of the study, conclusions were drawn aimed at improving the system of state audit in the field of agro-industrial complex.

Keywords: *agro-industrial complex, state audit, budget, state support, efficiency audit.*

■ Introduction

The President of the Republic of Kazakhstan K.K.Tokayev in his message 'New Kazakhstan: the path of renewal and modernization' noted that our country implements many large-scale projects and sectoral development programmes, but their implementation is often far from ideal. In this regard, it is necessary to strengthen control over the quality of execution of the state budget [1].

Thus, the relevance of the research topic is to assess the effective use of budget funds aimed at state support for the development of the agro-industrial complex.

The purpose of the research is to study the world experience of a state audit in the sphere of the agro-industrial complex.

Literature review. Audit of public expenditure efficiency is one of the most effective mechanisms of state audit and financial control over budgetary funds. It is a service aimed at analyzing the efficiency of the use of public funds, assessing possible reserves for their growth and the validity of expenditures, and determining the causes of deviation of specific parameters from the planned result to achieve the maximum positive social impact. The subject of performance audit is the results of the use of public resources to meet public needs [2].

To understand the efficiency audit, it is necessary to define the concepts of 'efficiency' and 'audit'. Efficiency is a complex category of economic science. It covers all spheres of practical human activity, and all stages of social production, is the basis for the creation of quantitative measurements of the value of decisions, and is used to form material-structural, functional, and system characteristics of economic activity. It can be said that the most important characteristics of economic activity, such as integrity, multilateralism, dynamism, multiculturalism, and interrelation of its various aspects, find their adequate expression through the category of 'efficiency' [3]. [3].

A.N. Saunin noted that the emergence of the audit of the efficiency of public funds was formed as a pattern in the process of development of the financial system of the state, which is widely used abroad [4].

Umor S., Zakaria Z., and others in their article noted: 'The reality of the current periods of state budget deficit pushes public authorities to achieve their goals in a more economical, productive and efficient way, as described in the basic concepts of performance audit'. As part of any ISSAI 3000 performance audit activity, supervisory monitoring is also important. Action is required to ensure that audit recommendations are properly implemented by identifying sources of inefficiency. Therefore, appropriate actions can be taken to improve the performance of public organizations. Performance audit follow-up appears to be important to review the response to audit recommendations on various issues relating to misuse of public funds [5].

E.Y. Gracheva attributes performance audit to monitoring and analysis of activities. According to the author, this type of audit is aimed at improving the organization of state property management, spending of budgetary funds, and savings. An efficiency audit is a systematic analysis of the financial and economic activity of the recipient of budgetary funds, which allows to determine the economic efficiency of the achieved result, as well as its time parameters [6].

In his article, M.V. Vasilyeva said that a performance audit differs from a financial audit, and its main purpose is not to identify financial irregularities but to assess the effectiveness of the use of public funds by ministries, departments, and organizations. That is, he wrote that the Russian experience shows that in the course of audits, determining their effectiveness, it is possible to improve budgetary processes and strengthen the financial order of general public funds [7].

■ Results and Discussion

Agriculture is an important sector of the world economy. Its main purpose is to provide food for the population and raw materials for the light and food industry. It is the only branch of material production conditioned by natural conditions. However, the role of this industry in the economies of different countries and regions varies. The geography of agriculture is characterized by a particular diversity of production and agrarian relations. However, the development of agriculture in developed countries is impossible without state regulation (issuance of legal acts, adoption of effective state programs on their basis, etc.) and its support. So the determination of the efficiency of the use of funds allocated from the state budget is relevant. Therefore, it is necessary to study foreign experience to improve the organization of the audit of the effectiveness of the use of budget funds spent on the development of the agro-industrial complex [8].

It is known that the development of US agriculture has passed many stages. American farmers entered the 21st century with the same problems they faced in the 20th century. The most acute problem is overproduction. Since the birth of society, constant improvements in agricultural technology, seed, fertilizer, irrigation, and pest control have increased farmers' efficiency (but not their income). If farmers endorsed reducing the total amount of agricultural output to maintain prices, they refused to reduce their production [8].

The U.S. Congress relies on its investigative arm, the U.S. General Accounting Office (GAO), to examine the effectiveness of federal programs and the financial management of their operations. Among other things, GAO audits agricultural and food safety programs, making recommendations to the audited Agency and Congress on how these programs can be improved to operate more

efficiently and/or achieve financial savings. Beginning with a general discussion and overview of GAO’s work on agriculture and food safety, this document describes two types of audits: a program evaluation report with recommendations and an informational audit.

Although different in content, these two audits demonstrate how GAO’s work helps Congress monitor and improve federal agriculture and food safety programs. GAO provides the U.S. Congress with timely, unbiased, and accurate reports on the status of government programs designed to promote an informed and educated American public. Three core values underlie all of GAO’s work: accountability focused on improving efficiency, effectiveness, efficiency, and trust in the federal government; professional, objective, fact-based, nonpartisan, nonideological, fair, and balanced work; and reliable, timely, accurate, useful, understandable, and transparent products to produce reports and other documents [9].

Table 1 lists the responsible state bodies conducting the audit of the efficiency of the use of budgetary funds aimed at the development of the agro-industrial complex abroad and its objectives.

Table 1. List of responsible state bodies conducting audits of the efficiency of budgetary funds used for the development of AEC abroad

Country name	Performance audit body	Purpose of the performance audit
USA	U.S. Office of the State Comptroller, an agency of the U.S. Department of Agriculture	‘USDA’s Agricultural Market Development Programme: regarding future supplemental financial payments to farmers with better control options’
Australia	Australian National Audit Office	Verification of the level of effectiveness of the use of subsidies and tax benefits under the programme
Azerbaijan	Accounts Chamber of Azerbaijan	Conducting a performance audit to assess the level of achievement of the goals set out in the Agricultural Competitiveness Enhancement project
Denmark	General Audit Office of Denmark	Audit of the financial support provided to national farmers by the European Union for the implementation of the ‘Rural Development Programme’.

Note – compiled by the authors according to the source [8-11]

GOA is comprised of teams that support four strategic goals: to provide timely and quality services to the U.S. Congress.

The first goal is to address current and emerging challenges to the well-being and financial security of Americans.

The second goal is to respond to evolving security threats and challenges of global interdependence.

The third goal is to support the transition to a results-oriented and accountable federal government.

The fourth goal is to enhance GAO’s value as a model organization for the federal government.

The work of the Agriculture and Food Security Audit supports the first goal and aims to improve the security of the nation’s food supply, strengthen the U.S. agriculture sector by maintaining stable and affordable food prices, and protect natural resources and agriculture for future generations while conserving land [9].

In 2019, Australia’s General Audit Office conducted a review of the effectiveness of the government’s Farm Management Deposits (Farm Management Deposits) program. The program, launched in 1999, aims to maintain a stable level of farm income depending on annual productivity. The initiative is implemented by the Australian Taxation Office and the Department of Agriculture and Water Resources. The purpose of the WOA performance audit in Australia was to examine the effectiveness of the subsidies and tax credits used under the Program. The results of the performance audit, are as follows:

- The State Farm Subsidy Program is not effectively administered;
- The rate of implementation of new agricultural support measures, in particular loan repayments from subsidies issued, is low after 2016.

The audit recommended that the VOA recommend that relevant government agencies undertake a small business risk analysis when considering applications to the Australian Taxation Office and the Department of Agriculture for farm subsidies. At the same time, it was proposed to introduce a system to check the correctness of applications for agricultural subsidies received by the Australian Taxation Office [10].

In Azerbaijan, a performance audit was conducted in 2021 to assess the achievement of the goals set in the project 'Improving Agricultural Competitiveness' [11]. This project is implemented by the Agrarian Credit and Development Agency of the Ministry of Agriculture of Azerbaijan.

The project aims to improve the level of sanitary and phytosanitary services in the country, facilitate access of agricultural producers to the market by creating separate value chains, and provide financial services to AIC enterprises. The VOA noted that the project has been extended until 2020 due to fundamental institutional reforms in the public sector in agriculture and food security. The audit identified several deficiencies: [11]:

- The extension of the project due to institutional reforms affected the timely achievement of the four-year objectives and the overall effectiveness of the project. The design of such initiatives is based on economic analyses, and in international practice, medium-term projects of three to five years are considered appropriate. The project implementation period was eight years. Therefore, the methods and assumptions used in the initial economic analysis aimed at determining the expected effectiveness of the project were no longer relevant;
- there is insufficient basis for systematic and comprehensive publication of food safety measures. According to the SAO, the project has not significantly affected the health of domestic animals and the development of veterinary services.

In addition, the project contributed to the improvement of the phytosanitary and phytosanitary system:

- recommendations on improvement of the phytosanitary system and introduction of pest risk analysis were developed, seminars and training were held;
- in terms of financing agricultural activities, private producers have taken measures to open new credit lines for banks [11].

However, the WOA shows the low effectiveness of these measures. In particular, the lack of innovative financial support for agrarian lending under the project, as well as the availability of alternatives to the same targeted loans negatively affected the effectiveness of the initiative. There are other state institutions in Azerbaijan, such as 'Entrepreneurship Development Fund' and 'Agrarian Credit and Development Agency', which finance the agrarian sector through soft loans (at lower interest rates than envisaged in the project) [11].

It can be noted that the SAI of Azerbaijan provided the main conclusions on certain areas according to the project objective.

VOA Denmark conducted an audit of the effectiveness of the European Union's financial support to national farmers in 2021. In 2014-2019, 7 billion dollars were allocated annually to the Rural Development Program. The aim of the program is to support the development of the agricultural sector, environmentally friendly and climate-appropriate farming practices, and promote sustainable use of natural resources in rural areas. The program is managed by the Ministry of Food, Agriculture and Fisheries of Denmark [11].

The development of agricultural production in the Republic of Kazakhstan is carried out through state programs and national projects developed and adopted by the Ministry of Agriculture of the Republic of Kazakhstan. Therefore, the performance audit in the country, including the audit of the efficiency of the use of budgetary funds aimed at the development of the agro-industrial complex, is a new phenomenon in theory and practice, so it requires time and experience for a

comprehensive study and scientific justification. By studying foreign experience, it is possible to identify ways of comprehensive improvement of domestic efficiency audits.

■ Conclusions

During the study of foreign experience, it became known that performance audits are conducted on separate topics in this direction, in this regard, the purpose, object, subject, methods, and procedures of performance audits are different. However, the common feature of all countries is the definition of criteria that can be measured by the audit objective during the performance audit and independent assessment of the level of fulfillment of these criteria.

Foreign experience shows that specific criteria in the performance audit are the basis for disclosing the purpose of this audit engagement and providing an audit opinion. The development of agricultural production in the Republic of Kazakhstan is carried out through state programs and national projects developed and adopted by the Ministry of Agriculture of the Republic of Kazakhstan.

Thus, studying the theory and practice in this direction, in our opinion, the main macroeconomic indicators characterizing the development of the agro-industrial complex are the assessment of efficiency, economy, effectiveness, efficiency, productivity of resources required for its implementation, with the allocation of indicators assessing social, economic, environmental, technological, budgetary impact as audit criteria.

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АГРОӨНЕРКӘСІПТІК КЕШЕННІҢ МЕМЛЕКЕТТІК АУДИТІ: ӘЛЕМДІК ЖӘНЕ ОТАНДЫҚ ТӘЖІРИБЕ

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***Аңдатпа.** Мемлекеттік бюджет қаражатын тиімді басқару экономикалық тұрақтылықтың, қажетті экономикалық өсудің және халықтың әл-ауқатын арттырудың, мемлекеттің ұлттық қауіпсіздігінің мүдделерін қорғаудың негізі болып табылады.*

Қазақстан Республикасында агроөнеркәсіптік кешенді дамытуға бөлінген бюджет қаражатының маңызы зор, оларды пайдалану тиімділігін тәуелсіз бағалау мемлекеттік аудит және қаржылық бақылау органдарының негізгі мақсаттарының бірі болып табылады. Осы мәселелерді шешу, яғни, өз кезегінде, ауыл шаруашылығын дамытуға бағытталған бюджет қаражатын пайдаланудың тиімділігіне тексерулерді ұйымдастыру мен жүргізудің тәртібі мен рәсімдерін жетілдіру қажеттілігін көрсетеді, бұл өз кезегінде олардың тиімділігін бағалауға мүмкіндік береді. Осылайша, зерттеудің өзектілігі бюджетті бөлудің әлеуметтік-экономикалық тиімділігін бағалай отырып, агроөнеркәсіптік кешен саласындағы мемлекеттік аудиттің тиімділігінде жатыр.

Зерттеудің мақсаты-агроөнеркәсіптік кешен саласындағы мемлекеттік аудитті жүргізудің әлемдік тәжірибесін зерделеу.

Зерттеу әдістері-зерттеу барысында авторлар синтез, салыстырмалы талдау, салыстыру және жалпылау әдістерін қолданды.

Зерттеу нәтижелері бойынша агроөнеркәсіптік кешен саласындағы мемлекеттік аудит жүйесін жетілдіруге бағытталған қорытындылар жасалды.

***Түйін сөздер:** агроөнеркәсіптік кешен, мемлекеттік аудит, бюджет, мемлекеттік қолдау, тиімділік аудиті.*

**ГОСУДАРСТВЕННЫЙ АУДИТ АГРОПРОМЫШЛЕННОГО КОМПЛЕКСА:
МИРОВОЙ И ОТЕЧЕСТВЕННЫЙ ОПЫТ**

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***Аннотация.** Эффективное управление средствами государственного бюджета является основной экономической стабильности, необходимого экономического роста и повышения благосостояния населения, защиты интересов национальной безопасности государства.*

Бюджетные средства, выделяемые на развитие АПК в Республике Казахстан, значительны, и независимая оценка эффективности их использования является одной из основных целей органов государственного аудита и финансового контроля. Решение этих проблем, то есть, в свою очередь, показывает необходимость совершенствования порядка и процедур организации и проведения проверок эффективности использования бюджетных средств, направленных на развитие АПК, что, в свою очередь, позволяет оценить их эффективность. Таким образом, актуальность исследования заключается в эффективности проведения государственного аудита в сфере агропромышленного комплекса, с оценкой социально-экономического эффекта выделения бюджетных средств.

Цель исследования заключается в исследовании мировой практики проведения государственного аудита в сфере агропромышленного комплекса.

Методы исследования – при проведении исследования авторами использованы методы синтеза, сравнительного анализа, сравнения и обобщения.

По итогам проведения исследования сформированы выводы, направленные на совершенствование системы государственного аудита в сфере агропромышленного комплекса.

***Ключевые слова:** агропромышленный комплекс, государственный аудит, бюджет, государственная поддержка, аудит эффективности.*