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## AUDIT OF THE EFFECTIVENESS OF THE IMPLEMENTATION OF TERRITORIAL DEVELOPMENT PLANS

**Abstract.** *This article focuses on the disparities between regions that slow down economic growth. Despite the state creating regulatory and legal conditions to eliminate uneven development, practice shows the ineffectiveness of current approaches in eliminating regional differences. There is a need to modernize policies based on new principles and approaches to cope with existing challenges, especially at the regional level. The main goal is to develop proposals for improving mechanisms for territorial programs that could contribute to a more balanced and effective development of all regions.*

*The study uses various methodologies, including clarification and abstraction to define key terms, retrospective analysis to study historical data, comparative analysis to evaluate the implementation of programs, a descriptive method for studying international and local experience, and documentary analysis. At the same time, statistical methods are used to systematize data and scientific analysis to reveal the relationships between different levels of planning.*

*The authors recommend enhancing the planning and development of territorial programs through economic diversification, increasing tax potential, the level of human capital, and reducing bureaucratic processes. Special attention is paid to optimizing the selection of indicators for a more accurate and timely presentation of results. These proposals are aimed at a more balanced and targeted approach to regional development.*

**Keywords:** *efficiency audit; territorial development; audit; program, documentary analysis.*

### ■ Introduction

The relevance of the topic of auditing the effectiveness of the implementation of territorial development programs remains high for several main reasons. The state policy should be understandable to the public in Kazakhstan and is aimed, first of all, at improving the well-being of the citizens of Kazakhstan. To achieve these objectives, 10 national priorities have been approved, focusing on the main sectors. These are priorities in three main areas: social, institutional reform, and economic diversification. To implement these priorities, territorial development plans are applied in the regions. To date, state programs have been implemented in domestic practice and transformed into state plans. The purpose of state plans is to change approaches to solving urgent problems.

However, the problem of uneven development in the regions of Kazakhstan has not been completely solved and remains relevant to this day. Special attention is paid to the organization and qualitative assessment of territorial development programs, determining their impact on the economy, and state audits in developed countries as a means for improving territories.

The scientific novelty of the study is the development of proposals for improvement based on the theoretical and methodological foundations of auditing the effectiveness of territorial development programs.

The purpose of the research is to study the theoretical and methodological foundations and features of the audit of the effectiveness of territorial development programs and propose ways to improve it. It will analyze the program for the development of the territory in the North Kazakhstan region, evaluate the results, and identify problems that arise during the program implementation. An efficiency audit is applied to the results of territorial development programs as one of the tools of public administration. It is a form of checking budget spending widely used in developed countries. The main task is to determine the social result of budget investments and prepare proposals to improve the activities of government structures of budgetary policy and its regulatory legal norms.

The assessment of the effectiveness of public resources and mechanisms for public policy implementation provides for an efficiency audit, which is widely used abroad as one of the main types of financial control. The Lima Declaration of the Audit Manual defines auditing as an integral mechanism of the regulatory system, which consists of identifying negative deviations from standards approved to eliminate these violations, as well as violations of legality, cost-effectiveness, and efficiency.

### ■ Literature review

Unlike developed countries that have created a developed local economy and local self-government, the regions of Kazakhstan are characterized by vast territories and low population density. The regional socio-economic situation in Kazakhstan shows that today, there are certain inconsistencies in their development.

In foreign sources, the word «district» is synonymous with the term «region» but in Kazakh practice, it is used to designate a small-sized territory of the corresponding administrative unit as an integral part of the region or city.

The next important concept is the development of the territory. «Territorial development» and «regional development» are often used synonymously. The concept of «territorial development» still seems appropriate, thereby creating a wide range of phenomena and processes covered by this concept. Currently, there is no clear definition of the term «territorial development.»

Ignatyuk N.A. offers the following interpretation: «Territorial development is a development that provides positive dynamics of indicators of living standards and quality of the population» [1]. Lazhentsev V.N. gives another definition: «Territorial development is a gradual directed change in the spatial structure of production forces, the process of balanced and effective use of natural resources, material, technical and human potential, the formation and qualitative change of territorial and economic systems» [2]. The territorial development of Shvetsov is understood as the mode of functioning of the regional system aimed at stable, balanced, and positive dynamics of social, economic, resource, and environmental potentials of the territory and parameters of the level and quality of life of the population.

Vorobyov V.N. and Udalov F.E. give the following definition: «Territorial development is the objective functioning of the subjects of the territory, based on a sustainable and balanced increase in socio-economic, natural resource, innovative, economic, logistical and other potentials and aimed at improving the quality of life of the population and solving other priorities of the established system» [3].

The countries that represent the successful experience of regional policy are of the greatest interest to us: the United States, China, and the member States of the European Union. The elimination of territorial contradictions and the smoothing of the differentiation of economic and social life of economic regions, the center, and the periphery in these countries mark the general trend of socio-economic growth and the great prospects of addressing social justice issues.

The procedure for evaluating the effectiveness and auditing of regional development programs varies from country to country, considering the country specifics. In the studied developed countries, such as Canada and Finland, the Regional Development Agency carries out its activities at the regional level. In Canada, for example, Regional Development Agencies are seven federal

government agencies responsible for solving major economic problems and creating jobs specific to their regions for economic development, diversification, and development.

### ■ Materials and methods

The use of many methods in scientific research allows us to examine the topic completely. As noted, they are:

- refinement and abstraction – definition of the concept of «territory,» disclosure of the concept of «development;»
- retrospective analysis of the data on the North Kazakhstan region in previous periods;
- comparative analysis-comparison of indicators of the development program of the North Kazakhstan region and their implementation;
- descriptive method and review of foreign and domestic experience in conducting an audit of the effectiveness of regional documents;
- documentary analysis – for the analysis of regulatory legal acts and reports on the implementation of the program on the issue of conducting an efficiency audit;
- statistical methods – collecting facts from official sources, systematizing data) – to analyze the achievement of target indicators and indicators of the program;
- scientific analysis and synthesis were used to determine the relationship between the territorial development program and the higher documents of the state planning system.

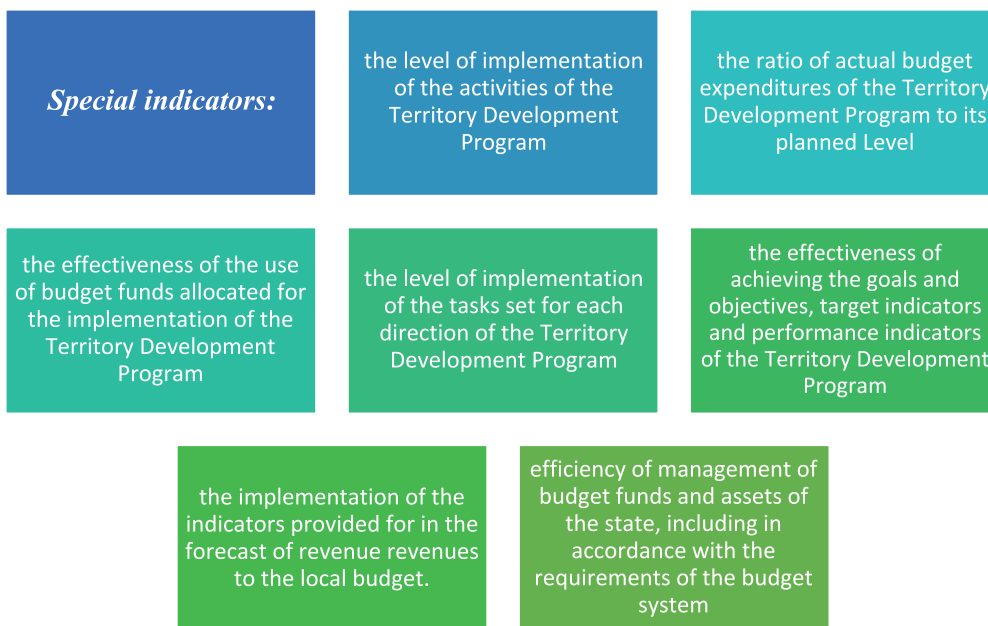
### ■ Results and discussion

The documents of the state planning system include plans for the regional development, the city of Republican significance, and the capital. The Supreme Audit Chamber and audit commissions of regions, cities of republican significance, and the capital conduct an efficiency audit in implementing the documents of the state planning system by the «100 procedural standards for External state audit and financial control for performance audit».

The assessment of the implementation of programs for the development of the territories of the North Kazakhstan region is carried out by the regional Audit Commission within the framework of audit activities by the list of objects of state audit for the corresponding year and expert and analytical activities. The assessment is carried out by conducting state audits, analytical activities, and collecting and analyzing information.

During the audit of the development program of the North Kazakhstan region, the assessment included the following stages: planning, conducting, creating a report, and implementing the evaluation results. In preparation for the evaluation, a preliminary study of development and action plans, other regulatory legal and legal acts regulating their implementation, and official statistical data is carried out.

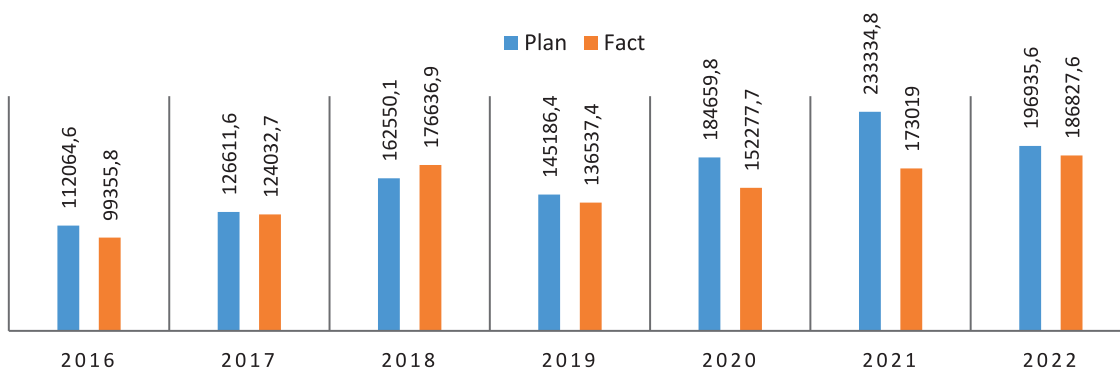
The audit program development and issues of expert and analytical activities are carried out considering the following evaluation indicators: 1. basic: efficiency, economy, productivity, performance, materiality, perspective; 2. special indicators.



**Figure 1.** Indicators used in the ADB performance audit  
Source: based on [4]

The evaluation of the results of the state audit of the Territory Development Program was carried out according to the indicators «efficiency» and «effectiveness,» the results of which indicated the following [4].

Despite the clarification and adjustments to the parameters of the regional budget, its indicators were not implemented during the execution of the regional budget. Thus, according to the» expenses « section, the full development of budget funds was not provided; the plan was 199,811,941.3 thousand tenge, and in fact, the implementation amounted to 199,703,015.4 thousand tenge, or 99.9%, that is, 108,925.9 thousand tenge was not implemented.



**Figure 2.** Planned and actual values of the budget during the implementation of the program  
Source: based on [6]

From 2016 to 2022, there was a process of increasing the budget aims of the Regional Development Program implementation of the North Kazakhstan region from the planned value.

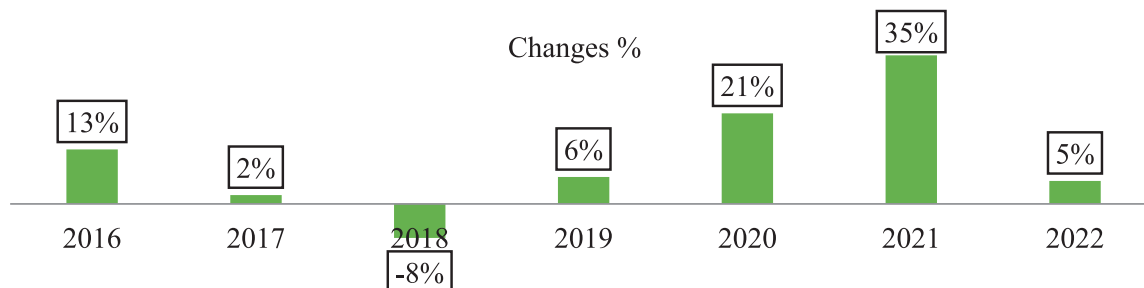
In executing the regional budget, targeted transfers allocated to budget program administrators from the Republican budget for individual budget programs were adjusted to the downside for full development, including due to the untimely performance of works and services by contractors.

The assessment of the effectiveness of planning the revenue part of the local budget 2019, including the principles of the budget system, showed insufficient efficiency of revenue planning.

When calculating the assessment of the tax potential for personal income tax, Social tax from income taxed at the source of payment, the planned increase in wages of certain categories of

civil servants, employees of organizations withheld at the expense of the state budget, employees of state-owned enterprises is not taken into account.

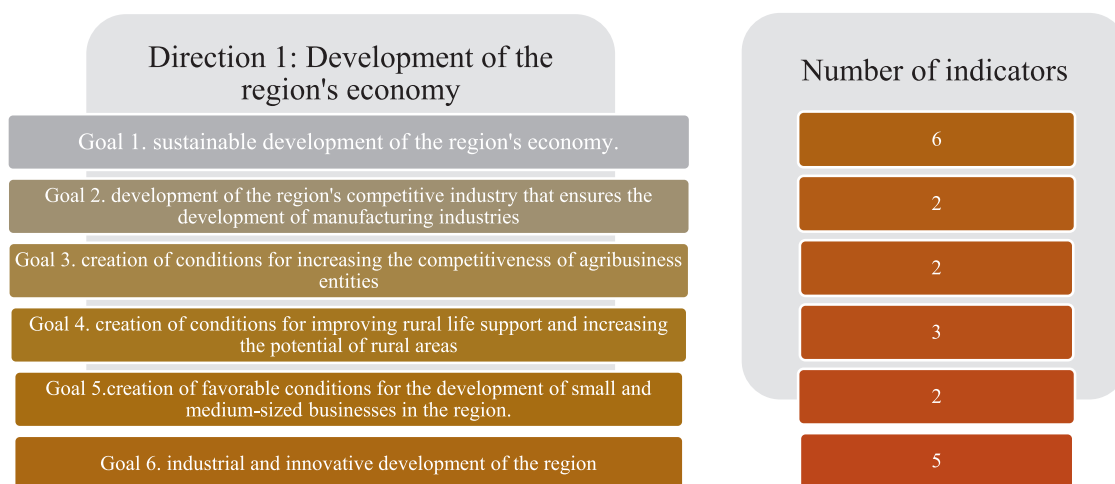
In the absence of appropriate justifications for the changes, clarification of budget parameters was allowed, which is a principle of validity violation of the budget system of the Republic of Kazakhstan.



**Figure 3.** Changes in planned and actual budget values during the implementation of the program  
 Source: based on [6]

It was not implemented only due to the savings in the planned value of 2018. Thus, the assessment of the effectiveness of planning the program implementation, including the principles of the budget system, showed insufficiently effective planning.

According to information from local executive bodies, shortcomings were identified in the planning and the list of target indicators for monitoring the program implementation. During the program implementation, the problem of «partial performance» of target indicators was identified, in which case, at the time of submission of the report, data for the 3rd quarter of the reporting year are taken as a basis that, there is no complete information on the performance of indicators for the reporting period. Usually, official statistical data of the Bureau of National Statistics are formed based on the year results on March 25 following the reporting year. Therefore, the question arises of drawing up a report on the implementation of the program/plan for the development of the territory when the information is fully formed, postponing the reporting period.



**Figure 4.** Structure of the 1st direction of the development program of North Kazakhstan region  
 Source: based on [11]

For five years marked partially fulfilled, 123 target indicators, or 23.6% of the total volume of planned indicators, were accepted for the report, that is, about 1/5 of the list of target indicators was practically not implemented since monitoring of these indicators was not carried out again after submitting the annual reporting. Among the category of» partially implemented « indicators were the main economic indicators: gross regional product per capita, growth of labor productivity

in the manufacturing industry for the past year, index of real cash income, etc. Also, 34 indicators, or 11.4%, were not implemented.

Considering the relationship between the implementation of the program indicators and changes in the quality of life of the regional population, the analysis of the target indicators of the 1st goal of the first direction «development of the region's economy» was carried out.

Based on the cancellation of the development program of the North Kazakhstan region and the current functioning of the development plan of the North Kazakhstan region, the study analyzed the indicators for 2016-2020. According to Figure 4, the first goal of the first direction «development of the region's economy» is «sustainable development of the region's economy.» Evaluation of state programs is carried out in two directions: assessment of the quality of the formation of the state program; assessment of the implementation of the state program.

1. The assessment of the quality of formation of the state program allows us to determine the degree of its elaboration and consists of the following blocks: the evaluation of the stability of the composition of indicators of the state program; assessment of the number of indicators during the reporting year that do not have specific values or have specific values of a preliminary nature;

2. The assessment of the implementation of the state program consists of the following blocks: the evaluation of the achievement of the planned values of the indicators (indicators) of the state program for the reporting year; assessment of the implementation of control events of the state program in the reporting year [47].

1. The coefficient of stability of indicators of the state program is calculated by the formula:

$$SC_{SP} = \frac{NI_{ST}}{NI_{IT}} * 100\% \quad (1)$$

where:

$SC_{SP}$  – coefficient of stability of the composition of indicators (indicators) of the state program;

$NI_{ST}$  – the number of indicators (indicators) in which monitoring was carried out in the reporting year and during the last three years (the reporting year and two years preceding the reporting year) or the methodology for calculating them since the start of monitoring has not changed;

$NI_{IT}$  – the total number of indicators (indicators) that have been monitored at least once over the past three years (the reporting year and the two years preceding the reporting year).

The assessment of the stability of the composition of the indicators of the program for the development of the territory of the North Kazakhstan region for 2020 for 2016-2020 in the new version, monitoring of 57 indicators in 2020 that were in effect during the implementation of the state program for the development of the territory of the North Kazakhstan region was carried out. In total, 130 indicators were monitored for 2016-2020, of which 73 were excluded by 2020.

$$SC_{SP} = \frac{57}{130} * 100\% = 43,8$$

Thus, the coefficient of stability of the composition of the indicators of the state program is equal to 43.8%.

The assessment of the number of indicators that do not have actual values for the reporting year or whose actual values are preliminary is carried out based on the average growth coefficients of the indicators of the state program compared to the values of the indicators of the previous period.

In part, the assessment is aimed at optimization of the selection of the composition of indicators that consider the timing of the formation of accurate information on their achievement; reduction of the timing of the presentation of Final accurate data on indicators.

Calculated by the following formula:

$$SI_{BD} = \frac{NI_{BD}}{NI_{total}} * 100\% \quad (2)$$

where:

$SI_{BD}$  – share of indicators (indicators) that do not have actual values for the reporting year or whose actual values are preliminary;

$NI_{BD}$  – the number of indicators (indicators) that do not have actual values for the reporting year or whose actual values are preliminary in nature;

$NI_{total}$  – the total number of indicators (indicators) of the state program.

Share of indicators of the North Kazakhstan Region Development Program for 2016-2020 for 2020, which do not have exact values.

$$SI_{BD} = \frac{32}{57} * 100\% = 56,1$$

**Table 1.** Calculation of indicators for 2016-2022

	2016	2017	2018	2019	2020	2021	2022
$NI_{BD}$	39	54	54	32	32	13	59
$NI_{total}$	130	125	129	57	57	24	132
$SI_{BD}$	30%	43,2%	41,8%	56,1%	56,1%	56,1%	44,6

Source: based on [11]

In 2021, 13 indicators out of 24 were not achieved in the ADB program of North Kazakhstan region,  $SI_{BD} = 54,1\%$ . The development plan of the North Kazakhstan region for 2021-2025 provides for 132 target indicators for implementation for 2022, of which 27 indicators were partially fulfilled due to the lack of annual data, 32 indicators were not implemented.  $SI_{BD} = 44,6\%$ .

The assessment for the block in question is calculated as follows:

- «low level» – the share of indicators (indicators) that do not have specific values for the reporting year, the actual values of which are preliminary is 10% or more;
- «average level» – the share of indicators that do not have specific values for the reporting year, the actual values of which are preliminary, is from 5% (inclusive) to 10 %;
- «high level» – the share of indicators that do not have specific values during the reporting year, the actual values of which are preliminary less than 5%.

In terms of assessing the number of indicators for the period 2016-2020 that do not have specific values or have some values of a preliminary nature, a «low level» is given by analyzing the ADB of the North Kazakhstan region.

2. The assessment of the planned values achievement of the state program indicators during the reporting year based on the degree of achievement of the indicators (indicators) of the state program. The degree of achievement of all indicators of the state program is calculated by the formula:

$$DA_I = \frac{\sum_{q=1}^M DA_{Pq}}{M} * 100\% \quad (3)$$

where:

- $DA_I$  – degree of achievement of all indicators of the state program;
- $DA_{Pq}$  – degree of access to q-indicator;
- $M$  – the total number of indicators of the state program.

The degree of achievement of all indicators of the 1st goal of the program for the development of the territory of the North Kazakhstan region «sustainable development of the region's economy:

$$DA_I = \frac{1 + 0,90 + 0,99 + 0,78 + 0,71 + 0,94 + 0,78}{7} * 100\% = 87,1\%$$

Thus, the degree of achievement of program indicators ( $DA_i$ ) in 2020, it is equal to 87.1%.  
 – «low level» – the degree of achievement of all indicators of the state program and its structural elements is less than 70%;  
 – «average level» – the degree of achievement of all indicators of the state program and its structural elements is from 70% (inclusive) to 90%;  
 – «high level» – the degree of achievement of all indicators of the state program and its structural elements is 90% or more.

The program for the development of the territory of the North Kazakhstan region is assigned an «average level» in assessing the achievement of the planned values of the indicators of the state program for 2020.

The final assessment of the quality of the formation and implementation of the state program is given based on an arithmetic average assessment, taking into account that the «low level» is equal to 1, the «average level» – 2, and the «High Level» – 3. At the same time, intermediate levels are introduced when rounding:

- «below average» (the arithmetic mean is within the boundaries of 1.3 to 1.7 (all inclusive)
- «above average» (the arithmetic mean is at the border from 2.3 to 2.7 (all inclusive).

Thus, the final assessment of the development program of the North Kazakhstan region for 2016-2020, both in terms of quality and implementation, is «below average.»

**Table 2.** Final assessment of the quality of formation and implementation of the program for the development of the territory of the North Kazakhstan region for 2016-2020

Assesment of the quality the formation of the state program			General
Indicators of state program composition stability assessment	No specific values for the reporting year or the actual values of the preliminary character indicators estimation quantity		
Low level	Low level		
Assessment of the achievement of the planned values of the indicators of the state program for the reporting year			
Assessment of the achievement of the planned values of the indicators of the state program for the reporting year	Assessment of the share of executed indicators (indicators) of the state program during the reporting year	Assessment of the implementation of the activities of the state program for the reporting year	Average below level
Average level	Low level	Average level	

Source: based on [11]

Based on the above, it should be noted the need to change the composition of indicators of the Territory Development Program, increase high-level indicators characterizing the industry as a whole, ensure the stability of the composition of indicators, and stop the practice of annual exclusion of indicators from the monitoring of the state program. Also, the development of the territory requires high-quality planning and development.

### ■ Conclusion

To assess the role and impact of programs and plans for the development of territories in the system of state planning documents, we analyzed the program for territorial development in the North Kazakhstan region.

To solve this problem, a comprehensive assessment of the territorial development program in the North Kazakhstan region and socio-economic indicators was conducted using statistical methods. The assessment tools used, complementing each other, helped to reveal the program implementation features. The innovation in the joint use of conceptually different approaches



made it possible to get a comprehensive idea of the regional state and to analyze qualitative causes and factors affecting regional development. This made it possible to prepare objective and constructive proposals for their further development.

In the course of the analysis of the budget stability of the regions – the regional financial system is usually unstable, which, on the principle of feedback, inhibits the regional economic development and leads to even more lag, which accelerates uneven development, deepens and thus leads to an increase in disparities between them. To increase financial stability, it is proposed to diversify the economy considering competitive advantages, to develop new promising areas in the economy, to increase tax potential and the level of human capital, to create favorable conditions for doing business, and to reduce bureaucratic processes.

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## АУМАҚТАРДЫ ДАМУ ТУРАЛЫ ЖОСПАРЛАРЫН ІСКЕ АСЫРУДЫҢ ТИІМДІЛІК АУДИТІ

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*Аңдатпа:* Мақалада экономикалық өсуді бәсеңдететін аймақтар арасындағы диспропорцияға баса назар аударылады. Сонымен қатар, мемлекет біркелкі емес дамуды жою үшін нормативтік-құқықтық жағдай жасап жатқанына қарамастан, тәжірибе өңірлік айырмашылықтарды жою мақсаттарына қол жеткізудегі қазіргі тәсілдердің тиімсіздігін көрсетіп отырғаны атап өтіледі. Осыған байланысты өңірлік деңгейде жаңа қағидаттар мен тәсілдерге негізделген саясатты жаңғырту қажеттілігі туындайды. Зерттеудің негізгі мақсаты – барлық аймақтардың теңгерімді және тиімді дамуына

ықпал ете алатын аумақтық бағдарламаларды іске асыру тетіктерін жетілдіру бойынша ұсыныстар әзірлеу.

Зерттеу негізгі терминдерді анықтау үшін нақтылау және абстракциялауды, тарихи деректерді зерттеу үшін ретроспективті талдауды, бағдарлама өнімділігін бағалау үшін салыстырмалы талдауды, халықаралық және жергілікті тәжірибені зерделеу үшін сипаттамалық талдауды және нормативтік құқықтық актілерді әзірлеу үшін құжаттық талдауды қоса алғанда, әртүрлі әдістемелерді пайдаланады. Сонымен бірге статистикалық әдістер мәліметтерді жүйелеу және жоспарлаудың әртүрлі деңгейлерінің арасындағы байланыстарды зерттеу үшін ғылыми талдаулар үшін қолданылады.

Нәтижесінде экономиканы әртараптандыру, салықтық әлеуетті арттыру, адами капитал деңгейін арттыру және бюрократиялық процестерді қысқарту арқылы аумақтық бағдарламаларды жоспарлау мен дамытуды жетілдіру ұсынылады. Нәтижелерді дәлірек және уақтылы көрсету үшін көрсеткіштерді таңдауды оңтайландыруға ерекше назар аударылады. Бұл ұсыныстар өңірлік дамудың неғұрлым теңдестірілген және мақсатты көзқарасын құруға бағытталған.

**Түйін сөздер:** тиімділік аудиті; аумақтарды дамыту; аудит; бағдарлама, құжаттық талдау.

## АУДИТ ЭФФЕКТИВНОСТИ РЕАЛИЗАЦИИ ТЕРРИТОРИАЛЬНЫХ ПЛАНОВ РАЗВИТИЯ

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**Аннотация:** В статье акцентируется внимание на диспропорциях между регионами, которые замедляют экономический рост. Вместе с тем, подчеркивается, что, несмотря на создание государством нормативно-правовых условий для устранения неравномерного развития, практика показывает неэффективность текущих подходов в достижении целей устранения региональных различий. В связи с этим, возникает потребность в модернизации политики на основе новых принципов и подходов, особенно на региональном уровне, чтобы справиться с существующими вызовами. Основная цель исследования заключается в разработке предложений по улучшению механизмов реализации территориальных программ, которые могли бы способствовать более сбалансированному и эффективному развитию всех регионов.

В исследовании используются различные методологии, включая уточнение и абстракцию для определения ключевых терминов, ретроспективный анализ для изучения исторических данных, сравнительный анализ для оценки выполнения программ, описательный метод для изучения международного и местного опыта, а также документальный анализ для проработки нормативно-правовых актов. Вместе с тем, применяются статистические методы для систематизации данных и научный анализ для изучения взаимосвязей между различными уровнями планирования.

В результате рекомендуется улучшение планирования и разработки территориальных программ через диверсификацию экономики, повышение налогового потенциала, уровня человеческого капитала и сокращение бюрократических процессов. Отдельное внимание уделяется оптимизации отбора показателей для более точного и своевременного представления результатов. Эти предложения направлены на формирование более сбалансированного и целенаправленного подхода к развитию регионов.

**Ключевые слова:** аудит эффективности, развитие территорий, аудит, программа, документальный анализ.