

PERFORMANCE AUDIT OF STATE PLANNING IN ACCORDANCE WITH THE PRINCIPLES OF THE BUDGET SYSTEM

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Abstract: The purpose of the study is to develop theoretical and methodological foundations for organizing and conducting performance audit of state budget planning. The methodological basis of the study was a set of general scientific methods of cognition of socio-economic phenomena, a systematic approach to solving tasks, analysis and synthesis, observation and comparison, induction and deduction. The study was conducted based on a review of scientific research and international standards in the field of performance auditing. The novelty of the research lies in the formation of an integral concept of a performance audit of result-oriented state planning and the development of theoretical and methodological recommendations. This article proposes a new integrated approach based on the application of the principles of the budget system as criteria for the performance audit. The proposed approach suggests that this type of audit should be carried out in the context of sections of the state budget (revenues, expenditures and budget deficit/surplus and sources of its financing). The study contributes to the audit methodology and may be useful in improving the efficiency of management and the use of budget funds.

Key words: performance audit, state budget, budget planning, principles of budget system.

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Introduction

Kazakhstan is actively engaged in reforming the budget system in order to achieve the norms and international standards of the OECD with a view to becoming one of the 30 developed countries of the world by 2050. One of the main problems of the budget system is the quality of budget planning, which entails an increase in financial violations.

According to the Law of the Republic of Kazakhstan “On State Audit and Financial Control”, the Accounts Committee carries out a preliminary assessment of the draft republican budget in the main areas of its expenditures. Performance audit of the republican budget planning is also provided for in the competence of the Accounts Committee. However, performance audit of the republican budget planning in Kazakhstan is not carried out in terms of income planning and its deficit/surplus and

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does not have a well developed methodological framework.

It should be understood that the preliminary assessment of the draft republican budget is carried out only in the main areas of its expenditures, whereas the efficiency audit considers the examination of all components of the republican budget. Thus, for a comprehensive presentation of the reliability of the republican budget planning, it is necessary to conduct an efficiency audit in all its areas.

Hence, there is a need for the revision of the theoretical and methodological foundations of performance audit of budget planning.

Literature Review

Literature review suggests multiple aspects of the core concepts over performance audit. Modern approaches to integrating performance ideas into budget planning and allocation processes started in the previous century at the local government level (Ho, 2018). For example, in the US, it was initially linked to the use of statistical information and cost optimization (Williams, 2004). However, the concept of performance budgeting and related frameworks were used more extensively in policy documents of the developed countries after the Second World War. One of the longest-running studies in public budgeting in the United States found that a series of reforms were implemented at different levels between 1970 and 2000. The lack of uniformity in budget reforms among the states has shown that not all of them were successful (Burns & Lee, 2004). Other pioneers of performance audit initiatives, namely the United Kingdom, Australia and New Zealand, have also implemented analogous reforms (Rose, 2003). Consequently, many international organizations had an impact on emerging economies by promoting performance-based budgeting ideas. The average lower staff competency and inadequate level of information systems compared to developed countries were the key challenges in implementing performance-based budgetary processes (Robinson 2016). Nevertheless, scholars still have a concern about the extent to which the performance information positively affects public finance allocation (Raudla, 2021).

The employment of the tools, such as performance measurement, performance indicators and performance outputs, occurs in various fields (Korenkova et al., 2019; Schleicher et al., 2018). They also can be applied at the different levels: organizational, inter-organizational and national. In the same vein, the use of performance measures in budgeting is not a recent phenomenon. However, the framework for the performance audit of budget planning, especially in emerging economies, has not yet been fully clarified in the literature.

Having studied the world experience and regulatory legal acts in organizing and conducting a performance audit of budget planning, it can be found that there is no clear understanding of the essence of the audit in this field. Moreover, performance auditing has become only a formal process with adverse effects in some countries (Rana et al., 2021).

Supreme Audit Institutions around the world have developed different interpretations of performance auditing. The International Organization of Supreme

Audit Institutions states that “Performance audit aims to promote economy, efficiency and effectiveness in the public sector. It also aims to promote good governance, accountability and transparency.” (Johnsen, 2019, p. 8).

A comparative analysis of the regulatory and methodological framework for conducting performance audits in foreign countries showed that the main fundamental approaches to determining performance audits are identical and, in general, are oriented and comply with ISSAI 300 and 3000.

At present, there has also been a significant increase in scientific research in the field of performance auditing (Parker et al., 2021). Performance audit is understood as “an independent examination and evaluation of the economics and efficiency of an organization, as well as the effectiveness of its programs” (Hatherly & Parker, 1988, p. 22). However, this definition is subject to considerable variation and interpretation, as Parker et al. (2019) and Guthrie and Parker (1999) argue that performance auditing is a flexible construct, not a definitive performance evaluation tool, and is not amenable to universal, empirically-based definitions. Studies examining the need for implementation and methodology of performance auditing (Pollitt et al., 1999; Reichborn-Kjennerud, 2014; Thomasson, 2018; Tillema and ter Bogt, 2010, 2016) have been conducted in various social and institutional settings around the world (Lonsdale et al., 2011).

The adoption of performance auditing, especially in the Anglo-Saxon countries, went hand in hand with the development of new public administration (Lonsdale et al., 2011; Power, 1997). Since then, performance auditing has continued to function as a method for addressing control and accountability issues in public sector management (Johnsen, 2019; Lapsley, 2008; Parker et al., 2021).

The use of the term performance audit is possible only when carrying out a subsequent state audit to determine the effectiveness of an already executed budget expenditure and the use of other public funds. In our opinion, the performance audit of budget planning is broader than the audit of expediency. It is more appropriate to conduct an audit of expediency by internal audit services in relation to the expenditure side of the budget at the stage of submitting budget applications, whereas the performance audit of budget planning is conducted by external state audit bodies at the stage of consideration of the revenue and expenditure side of the budget. This is justified by the fact that the preparation of the budget request is carried out by the administrators of budget programs, and then the budget is formed (Igbayeva Z. et al., 2020). Thus, internal audit services, conducting an audit of expediency (justification) already at the stage of drawing up budget requests, would carry out a timely assessment of the effectiveness of the ongoing budget policy, prevent unreasonable allocation of budget funds and contribute to their effective use. Therefore, it is necessary to have a clear understanding and distinction between the concepts of auditing, the expediency of planning budget expenditures and performance audit of budget planning. The authors propose the following definitions of the terms. Audit of expediency of planning budget expenditures is an audit conducted by internal audit services at the stage of budget planning to timely assess

the effectiveness of the ongoing budget policy and prevent unreasonable planning of budget programs to effectively implement them. Performance audit of budget planning is an analysis and evaluation of the draft state budget for efficiency, economy, productivity and effectiveness according to the principles of the budget system.

Research Methodology

Currently, the methodology for performance audit of budget planning has not been developed. In this regard, the researchers focused on ISSAI 3000 “Fundamental principles of performance audit” and the INTOSAI Performance Audit Guidelines. According to ISSAI 3000, defining audit criteria when planning a performance audit is necessary. The main criteria, efficiency, economy, efficiency and productivity, are considered in ISSAI 300 and 3000. Due to the fact that INTOSAI standards are adopted and implemented in many developed countries, most of them apply analogous criteria. Each criterion is developed in the form of a question. Such questions are factual in nature and describe or measure a practical situation that is subject to verification.

However, it should be borne in mind that the criteria developed based on the international standards or on the basis of international practice cannot be applied when conducting a performance audit until the necessary changes are made to the current regulatory legal acts of a state on budgetary issues. In some cases, it is necessary to develop new legal acts.

In this regard, the principles of the budget system play a significant role in ensuring the stability of public finances. The budgetary legislation of a number of countries defines the principles of the budgetary system as the principles of its construction. Based on this, the authors propose the application of the principles of the budget system as criteria for performance audit of budget planning.

The researchers have identified the relationship between the principles of the budget system and the stages of the budget process in the context of Kazakhstan (Table 1).

Table 1. Relationship between the principles of the budget system and the stages of the budget process of the Republic of Kazakhstan.

№	Principles of the budget system	Preliminary stage	Current (operational) stage	Following stage
1	Unity	+		
2	Completeness	+	+	
3	Realism	+		
4	Transparency		+	
5	Consistency	+		
6	Effectiveness	+		+
7	Budget autonomy		+	
8	Continuity	+		

9	Reasonableness	+		
10	Timeliness		+	
11	Cash unity		+	
12	Efficiency	+		+
13	Responsibility		+	+
14	Targeting and the purposive character of budget funds			+

Source: Compiled by the authors

In the budget legislation of Kazakhstan, the principles of unity and independence can be attributed to the principles of building a system. The remaining principles determine the functioning of the budget, the observance of which makes it possible to correctly draw up, approve and execute the budget so that state funds are used economically and with maximum benefit for the development of society. So, at the stage of budget planning, one should adhere to the principles of completeness, continuity, reasonableness and responsibility. For the stage of budget implementation, it is characteristic to execute budgets based on the principle of unity of the cash desk, that is, by crediting all income and making all expenses from a single budget account.

Adherence to the principles of effectiveness, efficiency and targeted nature of budgetary funds is of particular importance at all stages, the non-observance associated with the commission of most offences.

The ongoing changes in the economy necessitate strict adherence to such principles of the budget system as efficiency and responsibility. The need to realistically assess the situation and improve the quality of decisions made helps strengthen accountability and internal discipline in managing the implementation of decisions made and controlling the work of the public sector. It is necessary to constantly ensure the transparency of the budget system, i.e., creating an environment in which information about the existing conditions and decisions becomes accessible, visible and understandable to all participants in the budget process, especially to the public. Transparency and accountability are two interrelated categories. Transparency enhances accountability through budgetary monitoring and evaluation of results and enhances economic returns and financial control.

As can be seen from Table 1, most of the principles fall under the preliminary stage of the budget process.

Thus, the authors have determined the principles that will serve as criteria for auditing the effectiveness of budget planning according to its structure. These criteria will serve as the basis for the methodology for conducting a performance audit of planning income, expenses and budget deficit.

Research Results

In our opinion, it is advisable to audit the effectiveness of budget planning in the context of its sections, in particular, its income, expenses and deficit (surplus).

The performance audit of budget revenue planning, in our opinion, should be carried out on the basis of the principles of unity, completeness, realism, continuity and reasonableness (Figure 1). Conducting a performance audit of budget revenue planning in accordance with the principles of the budget system provides for an increase in the effectiveness of strategic planning. Evaluation of the effectiveness of forecast indicators of budget revenues should be based on a comprehensive and systematic analysis, taking into account the increasing volatility, uncertainty of the social, economic and political development of the country.

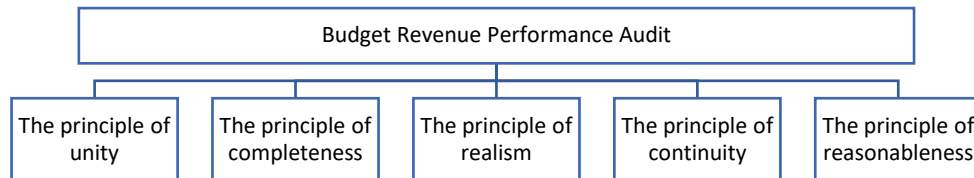


Figure 1: Criteria for performance audit of budget revenue planning in accordance with the principles of the budget system.

The principle of unity can be attributed to the basics of building a budget system and provides for the use of a unified approach to planning budget revenues, the use of a unified budget classification, unified procedures and technical solutions for the budget process. When conducting an audit of the effectiveness of planning budget revenues, it is recommended to assess compliance with the principle of completeness of the budget system, which provides for the reflection in the budget without fail and in full of all revenues defined by law.

While auditing, it is also advisable to assess its compliance with the principle of realism, which provides for the compliance of budget indicators with parameters and directions of socio-economic development forecasts. It is required to study how scenario forecasts and budget parameters have been changed in comparison with those previously approved by the Government, what influenced their changes, and whether similar risks are taken into account when developing a forecast of socio-economic development for the upcoming planning period (Serikova et al., 2020).

When conducting an audit of the effectiveness of budget revenue planning, it is recommended to assess compliance with the principle of continuity of the budget system, which provides for budget planning based on socio-economic development forecasts, basic expenditures approved in previous periods, the results of budget monitoring, evaluation of results.

When conducting an audit of budget revenue planning, it is recommended to assess the compliance with the principle of reasonableness of the budget system, which provides for budget planning on the basis of regulatory legal acts and other documents that determine the need to include certain revenues or expenses in the draft budget and the validity of their volumes, as well as the use of budgetary funds and state assets in accordance with the law.

To predict tax revenues, it is recommended to use the methods of correlation and regression analysis. The use of these methods is especially effective for the purposes of short-term and medium-term tax planning. The forecasting procedure summarises the data obtained for each type of tax collected and is characterized by the calculated correlation coefficient (Serikova et al., 2020). At the same time, it is advisable to consider options based on the actual socio-economic situation.

Thus, conducting an audit of budget revenues in accordance with the principles of the budget system provides for an increase in the effectiveness of strategic planning. Forecasting budget revenues should be based on a comprehensive and systematic analysis, taking into account the increasing volatility and uncertainty of the social, economic and political development of Kazakhstan. Planning of budget expenditures should be focused on choosing the optimal option for the distribution of budgetary funds to solve socio-economic development problems and create conditions for increasing the efficiency of their spending. In other words, the concept of efficiency has a different meaning at different stages of the budget process.

It is proposed to conduct performance audit of budget expenditure planning based on the principles shown in Figure 2.

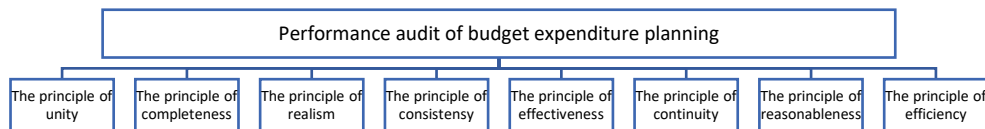


Figure 2: Criteria for performance audit of budget expenditure planning in accordance with the principles of the budget system.

When conducting performance audit of planning budget expenditures, it is recommended to assess compliance with the principle of the completeness of the budget system, which provides for the reflection in the budget without fail and in full of all expenses defined by law.

When auditing the effectiveness of budget expenditure planning, it is advisable to assess its compliance with the principle of realism, which provides for the compliance of budget indicators with the approved parameters, directions of socio-economic development forecasts, strategic plans of state bodies and territorial development programs. The auditor should analyze whether the inclusion of expenses in the draft budget and beyond the spending limits is due to objective factors. When auditing the budget expenditure planning, it is advisable to assess its compliance with the principle of consistency, which provides for compliance by state bodies with previously adopted decisions in the field of budgetary relations. When auditing the effectiveness of budget expenditure planning, it is advisable to assess its

compliance with the principle of continuity, which provides for budget planning based on socio-economic development forecasts, basic expenditures approved in previous periods, the results of budget monitoring, and evaluation of results.

When auditing the effectiveness of budget expenditure planning, it is advisable to assess compliance with its principle of efficiency, which provides for the development and execution of the budget based on the need to achieve the best direct and final result using the approved amount of budget funds or achieve a direct and final result using a smaller amount of budget funds. The auditor needs to check the validity of the definition of indicators of direct and final results specified in the strategic plan.

Thus, it is found that the effectiveness of achieving goals is carried out at the end of the financial year. In our opinion, this assessment should be carried out as part of budget expenditure planning performance audit. The budget deficit is the most important macroeconomic indicator. On the one hand, its occurrence directly affects economic growth and the achievement of the country's sustainable development goals, and on the other hand, the amount of public debt. As a result, the issue of high-quality and long-term planning and budget execution is particularly acute. The key problem in this segment is the effective and rational management of the budget deficit and the progressive minimization and leveling of its volumes.

Budget deficit management is a system of economic relations aimed at finding additional sources of financing budgetary costs to cover the negative balance of the budget and preventive measures to prevent an increase in public debt. The process of managing the budget deficit of the state at the present stage of development of the world economy is an extremely difficult and time-consuming activity. As a result, performance audit of budget deficit planning is critical in modern conditions. When conducting an audit of the effectiveness of budget deficit planning, it is necessary to apply criteria that, in our opinion, can also be determined in accordance with budgetary principles (Figure 3).

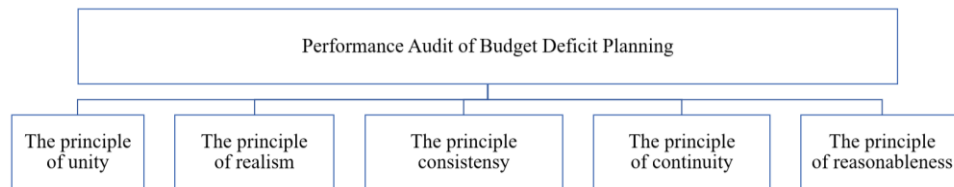


Figure 3: Criteria for performance audit of budget deficit planning in accordance with the principles of the budget system.

When auditing the effectiveness of budget deficit planning, it is advisable to assess its compliance with the principle of realism, which provides for the compliance of deficit indicators with the approved parameters. In addition, it is advisable to assess its compliance with the principle of consistency, which provides for compliance with the authorized body for planning previously made decisions in the field of budgetary

relations.

When auditing the effectiveness of budget deficit planning, it is advisable to assess its compliance with the principle of continuity, which provides for planning based on socio-economic development forecasts, income and expenditure indicators approved in previous periods, the results of budget monitoring and evaluation of results. The auditor needs to pay attention to whether changes were made when refining the forecast values of macroeconomic indicators and budget parameters of the current financial year in the forecast of deficit indicators for the second and third years of the planning period. The auditor also needs to analyze additional criteria by which the auditor can evaluate the process of planning the deficit of the Republican Budget during the audit. When auditing the budget deficit planning, it is necessary to assess its compliance with the principle of reasonableness, which provides for budget deficit planning based on regulatory legal acts and other documents that determine the need for its inclusion in the budget and the expediency of sources of its financing.

Thus, conducting an audit of the effectiveness of budget deficit planning in accordance with the principles of the budget system provides for its effective and rational management. Forecasting the budget deficit contributes to the optimization of the public debt management system, including maintaining appropriate accounting for debt obligations, systematic monitoring and controlling of the state of the debt, risk management, and effective interaction between state bodies and organizations with predominant participation of the state; as well as the maximum approximation of the composition and structure of the presentation of gross external debt to international methodological standards.

According to the author, performance audit of budget planning should be linked to the risk management system, and digitalization of processes should be applied, which helps the state audit bodies optimize and improve the quality of audit procedures. The need for digitalization of audit is due to the volume of data generated by new technologies and the potential hidden in this data. Based on the foregoing, the authors propose a model for performance audit of budget planning, which provides a fundamentally new approach to auditing in accordance with the principles of the budget system and using elements of a risk management system and information technology (Figure 4).

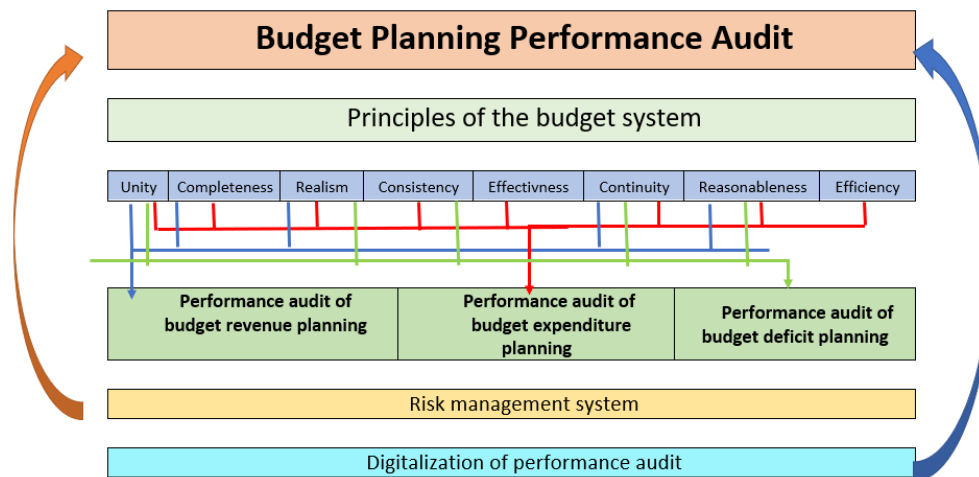


Figure 4: New directions for performance audit (reasonableness) of budget planning.

Conclusion

Strengthening the state audit at the budget planning stage and conducting an audit of the reasonableness of the formation of budget indicators will allow for a timely assessment of the effectiveness of the ongoing budget and tax policy, prevent unjustified allocation of budget funds and contribute to their effective use. It is proposed to divide this audit into separate areas, performance audit of the effectiveness of budget planning and performance audit of the effectiveness of budget execution in accordance with the principles of the budget system. Also, the audit of the budget planning should be considered in the context of its sections: income, expenses and budget deficit.

According to the authors, an important condition for conducting performance audit of budget planning is the definition of its criteria. As a result of the study, the principles of the budget system that determine the basis of its functioning can be adopted as criteria.

In practice, an audit of the effectiveness of budget planning, including revenues, is not currently carried out. The ongoing preliminary assessment of the draft budget is aimed at analyzing the validity of its expenditure indicators. Therefore, it does not have an integrated and systematic approach. In our opinion, a preliminary assessment of the draft budget should be carried out in relation to all sections of the budget, including income.

Performance audit of budget revenue planning should be carried out on the basis of the principles of unity, completeness, realism, continuity and reasonableness. Conducting an audit of budget revenue planning in accordance with the principles of the budget system provides for an increase in the effectiveness of strategic planning. Evaluation of the effectiveness of forecast indicators of budget revenues should be based on a comprehensive and systematic analysis, taking into account the increasing

volatility and uncertainty of the social, economic and political development of Kazakhstan.

The new economic course, threats and challenges to the stable development of Kazakhstan require a change in approaches to planning budget expenditures, which is the most important component of the state economic policy and a tool for implementing the tasks of socio-economic development. Conducting an audit of the effectiveness of planning budget expenditures in accordance with the principles of the budget system will help improve the efficiency of management and use of budget funds, state assets and subjects of the quasi-public sector. In our opinion, the audit should be carried out on the basis of the principles of unity, completeness, realism, consistency, effectiveness, continuity, reasonableness and efficiency. Budget spending priorities should be determined according to strategic and program documents.

Conducting an audit of the effectiveness of budget deficit planning in accordance with the principles of the budget system provides for its effective and rational management. An audit of the effectiveness of budget deficit planning is recommended to be carried out based on the principles of unity, realism, consistency, continuity and reasonableness. Forecasting the budget deficit contributes to the optimization of the public debt management system, including maintaining appropriate accounting for debt obligations, systematic monitoring and controlling of the state of the debt, risk management, and effective interaction between state bodies and organizations with predominant participation of the state; as well as the maximum approximation of the composition and structure of the presentation of gross external debt to international methodological standards.

Thus, in our opinion, applying this approach to auditing can provide a significant economic effect in improving the quality and efficiency of budget planning. Another positive side of this is the increase in the efficiency and openness of government bodies and the formation of a favorable administrative environment.

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AUDYT WYKONANIA PLANU PAŃSTWOWEGO ZGODNIE Z ZASADAMI SYSTEMU BUDŻETOWEGO

Streszczenie: Celem opracowania jest wypracowanie podstaw teoretycznych i metodycznych organizacji i prowadzenia audytu zadaniowego planowania budżetu państwa. Podstawę metodologiczną badania stanowił zestaw ogólnonaukowych metod poznania zjawisk społeczno-gospodarczych, systematyczne podejście do rozwiązywania zadań, analiza i synteza, obserwacja i porównanie, indukcja i dedukcja. Badanie zostało przeprowadzone na podstawie przeglądu badań naukowych oraz międzynarodowych standardów w zakresie kontroli wykonania zadań. Nowatorstwo badań polega na stworzeniu integralnej koncepcji kontroli wykonania zadań planowania państwa zorientowanego na wyniki oraz wypracowaniu zaleceń teoretycznych i metodologicznych. Artykuł ten proponuje nowe zintegrowane podejście oparte na zastosowaniu zasad systemu budżetowego jako kryteriów kontroli wykonania zadań. Proponowane podejście sugeruje, aby tego typu kontrolę przeprowadzać w kontekście działań budżetu państwa (dochodów, wydatków oraz deficytu/nadwyżki budżetu i źródeł jego finansowania). Badanie wnosi wkład w metodologię audytu i może być przydatne w poprawie efektywności zarządzania i wykorzystania środków budżetowych.

Słowa kluczowe: kontrola zadaniowa, budżet państwa, planowanie budżetowe, zasady systemu budżetowego.

根据预算制度原则对国家规划进行绩效审计

摘要: 本研究的目的是为组织和开展国家预算规划绩效审计奠定理论和方法基础。研究的方法论基础是一套认识社会经济现象的一般科学方法，解决任务的系统方法，分析与综合，观察与比较，归纳与演绎。该研究是基于对绩效审计领域的科学研究和国际标准的审查而进行的。该研究的新颖之处在于形成了以结果为导向的国家规划的绩效审计的整体概念以及理论和方法建议的发展。本文提出了一种新的综合方法，该方法基于应用预算制度原则作为绩效审计的标准。提议的方法表明，此类审计应在国家预算部分（收入、支出和预算赤字/盈余及其融资来源）的背景下进行。该研究有助于审计方法，并可能有助于提高管理效率和预算资金的使用。

关键词: 绩效审计，国家预算，预算规划，预算制度原则