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**« ХАЛЫҚТЫҢ ӨМІР СҮРУ САПАСЫ МЕН ҰЛТТЫҚ
ҚАУІПСІЗДІКТІ ҚАМТАМАСЫЗ ЕТУДЕГІ
МЕМЛЕКЕТТІК АУДИТ »**

**Халықаралық ғылыми-тәжірибелік
конференцияның
баяндамалар жинағы**

**Сборник докладов международной научно-
практической конференции**

**«ГОСУДАРСТВЕННЫЙ АУДИТ В ОБЕСПЕЧЕНИИ
ВЫСОКОГО КАЧЕСТВА ЖИЗНИ НАСЕЛЕНИЯ И
НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ»**

**Collection of reports of the international scientific
and practical conference**

**«STATE AUDIT IN ENSURING THE HIGH QUALITY OF
LIFE OF THE POPULATION AND NATIONAL
SECURITY»**

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С Сборник докладов международной научно- практической конференции «Государственный аудит в обеспечении высокого качества жизни населения и национальной безопасности» = Collection of reports of the international scientific and practical conference «State audit in ensuring the high quality of life of the population and national security» = «Халықтың өмір сүру сапасы мен ұлттық қауіпсіздікті қамтамасыз етудегі мемлекеттік аудит» Халықаралық ғылыми-тәжірибелік конференцияның баяндамалар жинағы. – Астана: - 497 б.

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Жинаққа мемлекеттік аудит органдары қызметкерлерінің, ғылыми қызметкерлердің, ғалым-экономистердің, қаржы саласы және мемлекеттік аудит мамандарының, профессор-оқытушылар құрамының және білім алушылардың халық өмірінің жоғары сапасын және ұлттық қауіпсіздікті қамтамасыз етудегі мемлекеттік аудиттің өзекті мәселелері бойынша баяндамалары кірді

The collection includes reports of employees of state audit bodies, researchers, economists, specialists in the financial sector and state audit, faculty and students on topical issues of state audit in ensuring a high quality of life of the population and national security

В сборник вошли доклады работников органов государственного аудита, научных работников, ученых-экономистов, специалистов финансовой сферы и государственного аудита, профессорско-преподавательского состава и обучающихся по актуальным вопросам государственного аудита в обеспечении высокого качества жизни населения и национальной безопасности

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Совет директоров АО «ЛОТТЕ Рахат» рассматривает отчеты отдела внутреннего аудита и принимает решения по ним в соответствии с регламентом.

Таким образом, по результатам аудита финансовой отчетности, для улучшения финансовых показателей АО «ЛОТТЕ Рахат» необходимо:

1. Особое внимание уделить анализу дебиторской задолженности и денежным средствам доля которой в общей стоимости текущих активов предприятия является одним из важных показателей, характеризующих финансовую устойчивость предприятия.

2. Следует рассмотреть инвестиционную и финансовую деятельность компании

3. Рекомендуется довести до 50% стоимость основных средств, привлекая при этом собственные или заемные средства

4. Провести анализ по снижению себестоимости реализованных товаров

Литература

8. *Финансовая отчетность АО «ЛОТТЕ Рахат»:*
file:///C:/Users/%D0%A0%D0%BE%D0%BC%D0%B0%D0%BD/Downloads/AUDITORSKIY%20OTChET_compressed.pdf
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AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS “KazTransOil” JSC

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Аннотация. Берілген мақалада “ҚазТрансОйл” АҚ қарастырылған. “ҚазТрансОйл” АҚ – ның шоғырландырылған қаржылық есептілік туралы мәліметтер көрсетілген. “ҚазТрансОйл” АҚ қаржылық есептілік активтері мен міндеттемелеріне, негізгі құралдары, материалдық емес активтері, қорлары ашып көрсетілді. “ҚазТрансОйл” АҚ – на жаңа ұсынымдар берілді.

Кілт сөздер: қаржылық есеп, ішкі аудит қызметі, жарғылық капитал, қорлар, инвестициялар.

Аннотация. В данной статье речь идет об АО «КазТрансОйл». Приведена информация о консолидированной финансовой отчетности АО «КазТрансОйл». Раскрыты активы и обязательства, основные средства, нематериальные активы,

средства финансовой отчетности АО «КазТрансОйл». Даны новые рекомендации АО «КазТрансОйл»

Ключевые слова: бухгалтерская отчетность, аудиторская деятельность, уставный капитал, денежные средства, инвестиции.

Annotation. This article deals with "KazTransOil" JSC. Information on the consolidated financial statements of "KazTransOil" JSC is presented. Assets and liabilities, fixed assets, intangible assets, funds of JSC "KazTransOil" financial statements were disclosed. New recommendations were given to "KazTransOil" JSC

Key words: financial statements, internal audit activities, authorized capital, funds, investments.

The paper provides analytical indicators for the consolidated financial statements of "KazTransOil" JSC for 2019, 2020 and 2021. Recommendations based on the results of the analysis are attached at the end of the article.

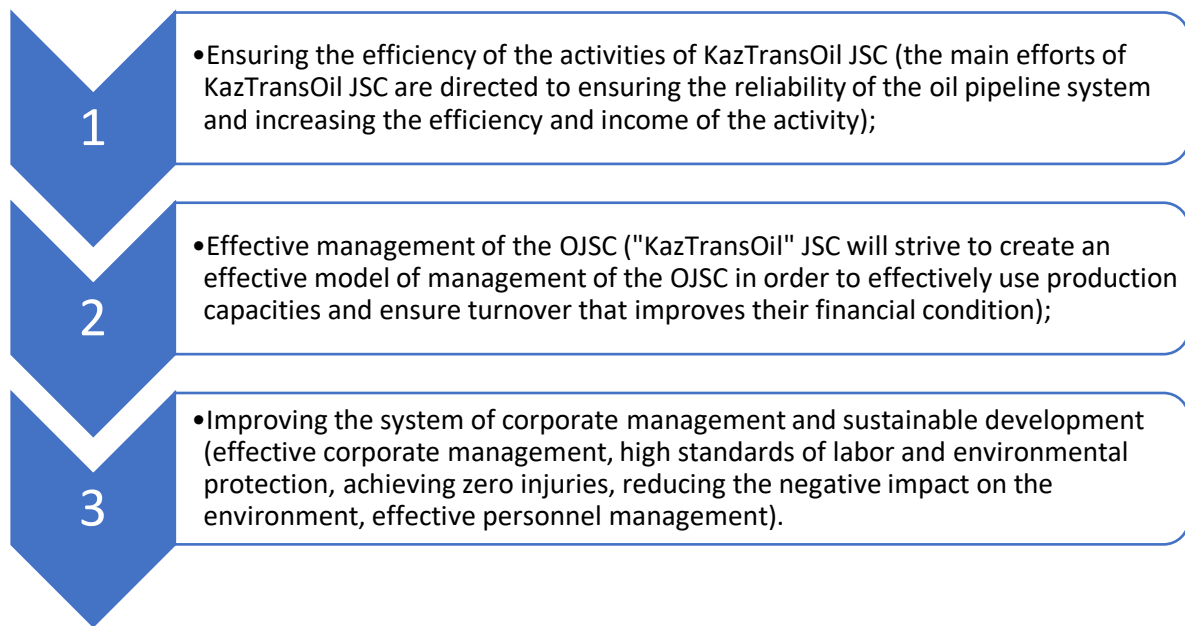
In the Republic of Kazakhstan, 100% of its shares belong to the state. The company was established by the resolution of the Government of the Republic of Kazakhstan in April 1997 under the name of the closed joint-stock company "KazTransOil National Oil Transportation Company".[1]

"KazTransOil" company has 6,500 km of oil pipelines and 25,000 km of water pipelines. It has a diversified network of main oil pipelines with a length of 5.4 thousand km, it transports oil to Kazakhstan oil refineries and for export along the following routes: "Atyrau-Samara" section of the main oil pipeline "Uzen-Atyrau-Samara", to the system of "Kazakhstan-Khytai Pipe" LLP transshipment ("Atasu-Alashankou" oil pipeline), Aktau port (filling oil into tankers), transshipment to "Caspian Pipeline Consortium-K" JSC system, "Shagyr" oil filling station. [1]

The mission of JSC "KazTransOil" is to obtain the maximum profit for the company's shareholders and to protect the strategic interests of the state in the field of oil transportation through the main oil pipeline

By 2028, the vision identifies KazTransOil JSC as a competitive company with a diversified pipeline system that meets the best practices in the field of sustainable development, safety of production activities, environmental protection, and management of production assets.

Main strategic goals of "KazTransOil" JSC



“KazTransOil” JSC is the national operator of the Republic of Kazakhstan[1] for the main oil pipeline. Part of JSC NC “KazMunayGas” group. It owns a diversified network of main oil pipelines with a length of 5.4 thousand km. It transports oil to Kazakh refineries and for export in the following directions: the “Atyrau-Samara” section of the “Uzen-Atyrau-Samara” main oil pipeline, transshipment to the “Kazakhstan-China Pipeline” LLP system (Atasu-Alashankou oil pipeline), the port of Aktau (loading oil into tankers), transshipment into the system of “Caspian Pipeline Consortium-K” JSC, loading oil into railway tanks at the “Shagyr Oil” and Gas Production Plant and T. Kasymov.

The main shareholder of the joint-stock company is JSC NC "KazMunayGas", the share of which is 90%. The remaining 10% are: "Minority shareholders with shares of less than 5%" and "Repurchased shares". The composition of the JSC shareholders is shown in figure 1.

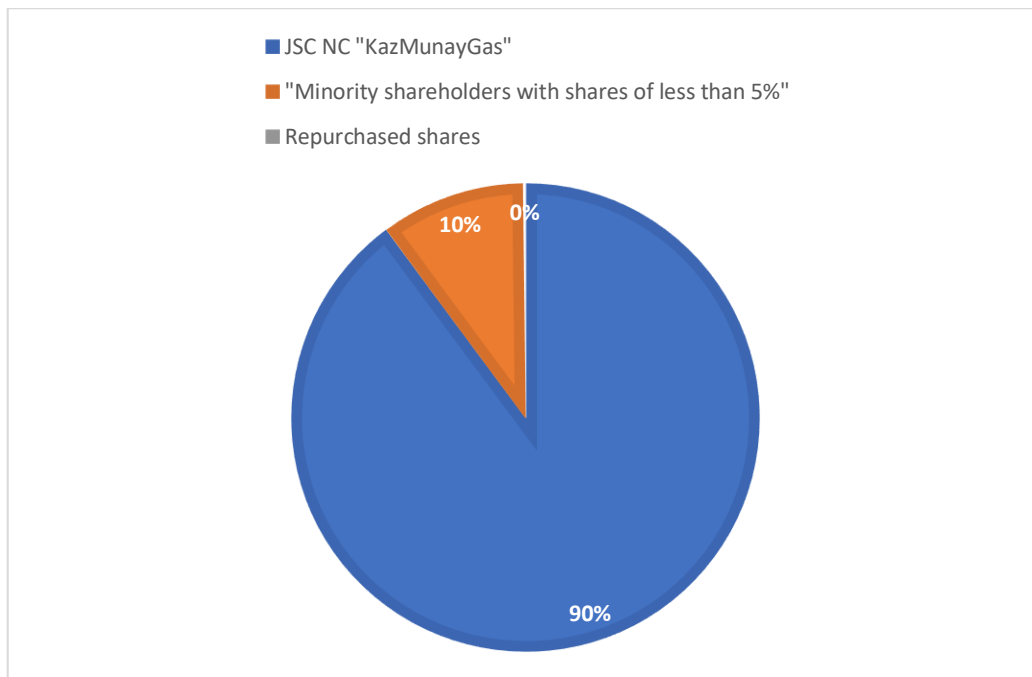


Figure 1. Share of JSC shareholders

Based on the decision of the general meeting of shareholders of "KazTransOil" JSC, on January 25, 2022, "KazTransOil" JSC concluded an agreement with "Ernst & Young" LLP on the provision of services for the audit of financial statements for 2022-2024.

Based on the data in Table 1, let's look at the dynamics of KazTransOil's balance sheet in the following figure.

Data	2019 year, thousand tenge	2020 year, thousand tenge	Growth rate,%	2021 year, thousand tenge	Growth rate,, %
Assets	912 813 470	859 162 401	94	982 560 113	114
Long-term assets	808 124 245	748 297 592	93	901 119 277	120
Short-term assets	103 809 411	110 233 970	107	81 440 836	73
Obligations	209 834 724	206 644 041	98	246 054 505	119
Long-term liabilities	135 135 555	127 578 441	94	167 447 226	131
Short-term liabilities	74 699 169	79 065 600	107	78 607 279	99
Fund	702 978 966	652 518 261	93	737 108 016	113

Note - Based on sources used [1]

In the reviewed 3-year financial statements of JSC "KazTransOil", Starting from 2019, you can see colossal changes in the finances of this joint-stock company. The dynamics of change is presented on 1 – table.

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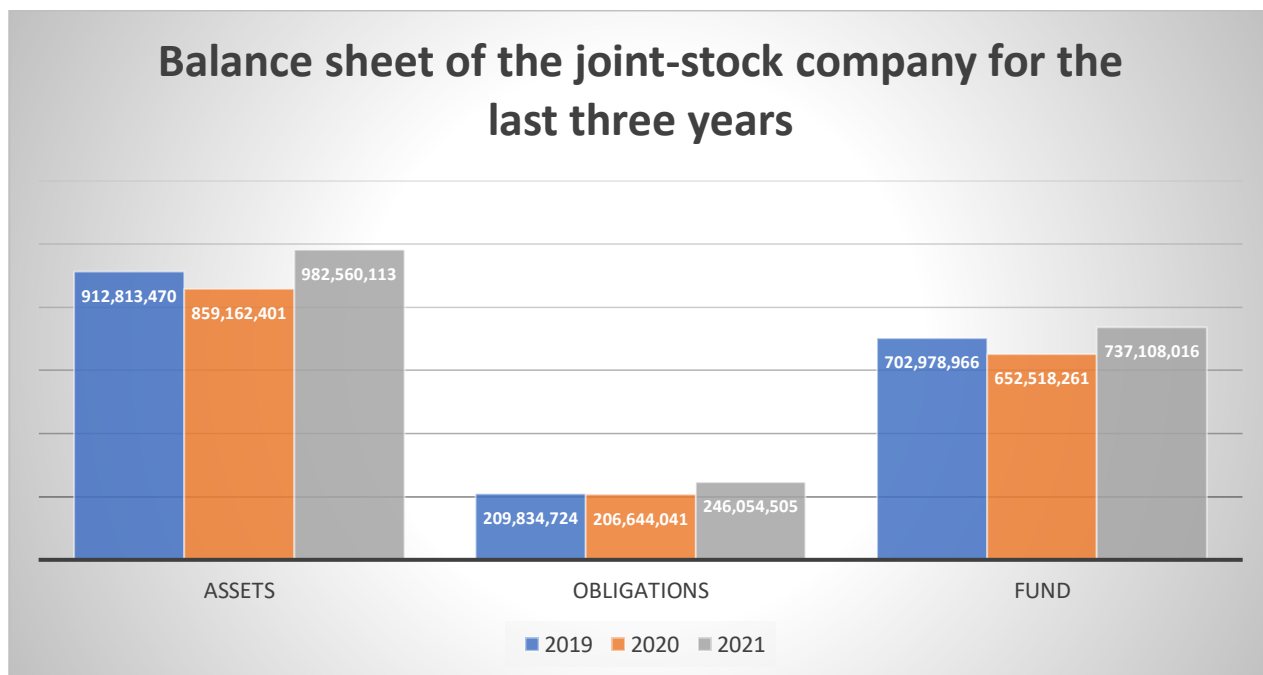


Figure 2. Balance sheet of the joint-stock company for the last three years

From 2002 to 2021, the following audit organizations provided services for the external audit of the financial statements of KazTransOil JSC:

2002-2006 - "Ernst and Young Kazakhstan" LLP;

2007 - PricewaterhouseCoopers LLP;

2008-2021 - "Ernst & Young Kazakhstan" LLP.

The amount of remuneration for financial statement audit services: the amount of remuneration paid to the audit organization in accordance with the above-mentioned contract is 282,735,040 tenge (including VAT), including the annual remuneration for the years 2022, 2023 and 2024, respectively 90,573,280 tenge, 94,197,600 tenge, 97 It is 964,160 tenge.

This table shows the balance sheet of the joint-stock company for the last three years in thousand tenge. And their growth rate is recorded. If we look at the table, we can see that the assets in 2021 have increased compared to previous years, and accordingly, the growth rate is 114 percent. The reason for this is the increase in long-term assets and the decrease in short-term assets. Also, in 2020, there will be a decrease in indicators due to the pandemic.

As for obligations, they also increased in 2021 compared to the previous year. The reason for this is the rate of growth of long-term liabilities.

It is shown that the share of capital has increased accordingly. In general, we noticed a slight increase in 2021 compared to 2019-2020. In 2020, the company's well-being worsened, the reason for which, as we have just mentioned, was that during the global pandemic, the demand for raw materials decreased in the market, and accordingly, prices in oil centers decreased, that is, if we produce the same product as in the previous year and put it on the market, its quantitative growth could not be observed. Therefore, it can be said that this situation is normal.

One of the company's major investment projects is the construction of the main oil pipeline system "Kazakhstan-China". Its implementation began in the 2000s, within the framework of the policy of independent Kazakhstan to create a multi-vector system of hydrocarbon transportation. Taking into account the scale and strategic importance of the project, its implementation was carried out in stages. In 2006, the oil pipeline "Atasu-Alashankou" (PPK) with a length of more than 960 km, and in 2009 the oil pipeline "Kenkiyak-Kumkol" was built and put into operation.

"The second phase of the second stage of the Kazakhstan-China oil pipeline construction. "Increasing oil production to 20 million tons per year" (Kazakhstan-China project) is aimed at diversifying the routes of oil export, as well as supplying oil refineries of the Republic of Kazakhstan with domestic raw materials.

In 2018, "Kenkiyak" BMAS was modernized and put into operation. Work on the previously planned Kazakhstan-China project of JSC "KazTransOil" has been completed. However, in order to export West Kazakhstan oil to the Republic of Kazakhstan and the People's Republic of China, JSC "KazTransOil" in cooperation with LLP "MunayTas" and LLP "Kazakhstan-China Pipeline" implemented the following projects:

The first stage of the reverse section of the Kenkiyak-Atyrau oil pipeline, with a capacity of up to 6 million tons per year, within the framework of the project "The second stage of the construction of the Kazakhstan-China oil pipeline". "Increasing oil productivity to 20 million tons per year" project (hereinafter - the Reverse project);



"The second phase of the second stage of the Kazakhstan-China oil pipeline construction. Increasing the throughput capacity of the oil wells in the "Kenkiyak" MAS and the "Kumkol" MAS within the framework of the project "Increasing the oil productivity to 20 million tons per year" (hereinafter - the project of the UMK).

Let's now consider the reserves of KazTransOil JSC in the period 2019-2021. Considered options are given below in table 2

2 table the given table shows the source of funds in 2019-2021

RESERVES	2019	2020	2021
Spare parts	3.265.439	3.254.942	3.281.213
Products	78.972	426.763	1.508.412
Fuel	1.184.427	2.398.257	1.382.563
Construction Materials	799.249	787.269	819.295
Overalls	360.870	717.797	555.781
Chemical reagents	190.344	278.469	194.259
Other	399.200	371 459	400.415
Total	6.278.501	8 234 956	8 141 938
Note - Based on sources used .[1]			

The table shows spare parts, products, fuel, construction materials, overalls, chemical reagents, etc. The index of products that have undergone major changes increased by 1,429,440 thousand tenge. Other given indicators have been changed in 2019-2021.

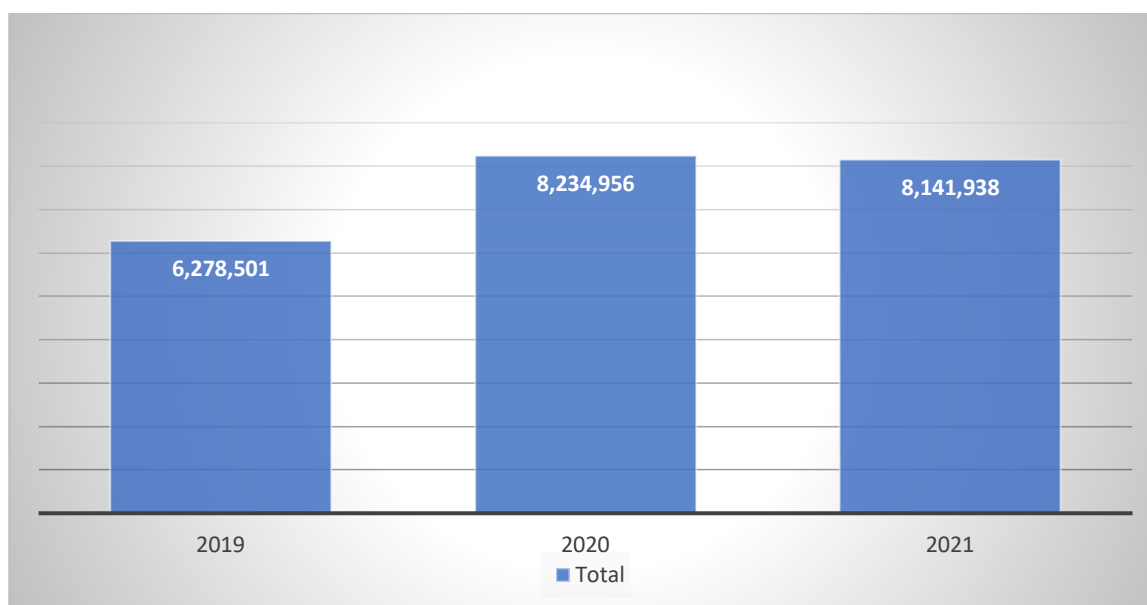


Figure 3.

The given figure shows the value of the total assets of KazTransOil JSC. From 2019 to 2020, the indicator increased by 131 percent. And the difference between the indicators of 2020 and 2021 is a slight decrease, that is, it has decreased by 2 percent.

In conclusion, an analysis of the financial statement audit of JSC "KazTransOil" NAC for 2019-2021 was conducted. A general understanding of this joint-stock company was considered. We believe that the situation of the joint-stock company in general is unstable, as evidenced by the increase and decrease of the volume of assets in the last three years, especially the main asset, as we have seen in the tables. However, the company has good indicators from the investment side, especially the increase in income from the redemption of securities contributes to the regulation of the general situation. In addition, we noticed a decrease in the negative values of the balance sheet value indicators of the company's investments in associated enterprises, that is, on the one hand, the company is paying its debts and trying to improve the situation of KAO JSC.

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