
Foreign experience in evaluating state programs

Abstract. *Abstract. One of the most important elements of the country's socio-economic development strategy, which can make a significant contribution to the justification of development plans and forecasts, can be the tool for evaluating strategic documents. The importance of the issue of effective use of public funds is emphasized in the Address of the President of the Republic of Kazakhstan dated October 5, 2018 «Increasing the well-being of Kazakhstanis: increasing income and quality of life». Countries such as the United States, the Russian Federation, and Germany were selected to analyze the evaluation of state programs.*

Keywords: *Evaluation, state programs, effectiveness, public funds, financial audit, risks.*

DOI: <https://doi.org/10.32523/2079-620X-2020-3-216-225>

Introduction. Changes in socio-economic trends taking place on the world stage lead to the need for regular review of approaches to the management process and, in particular, public administration. This, in turn, requires the creation of a development strategy that takes into account current changes and can have a positive impact on ensuring the quality of life of the population. Therefore, one of the most important elements of the country's socio-economic development strategy, which can make a significant contribution to the justification of development plans and forecasts, can be the tool for evaluating strategic documents.

Performance assessment is one of the stages of the management process, including budget resources, the use of which is enclosed in the framework of state programs. The assessment is an analytical tool for measuring the direct and final effects of the program implementation, the level of its effectiveness and impact on the regulated sphere [1, 2].

Evaluation is a continuous process that accompanies the implementation of the state program, from the moment of its creation to its completion. The fundamental point in evaluating

the effectiveness of the state program is a thorough analysis of its implementation, obtained results, the reasons for deviations from the planned values, as well as the timeliness of making management decisions based on its results to improve the effectiveness of the program and/or developing plans for the future.

The importance of the issue of effective use of public funds is emphasized in the Address of the President of the Republic of Kazakhstan dated October 5, 2018 «Increasing the well-being of Kazakhstanis: increasing income and quality of life» [3].

Countries such as the United States, the Russian Federation, and Germany were selected to analyze the evaluation of government programs.

The United States of America. Today, the United States has the most extensive experience in program budgeting, since its implementation began in the 60s of the last century. As part of its implementation, work is planned to monitor and evaluate state programs, the mechanism of which is rationally integrated into the US budget process. Consequently, both the executive branch represented by government bodies of

the Government and the Congress participating in this process through legislative hearings and through the General Accounts Office (Government Accountability Office - GAO) are involved in monitoring and evaluation. The GAO is a government Agency with significant resources and broad powers, unlimited by conducting financial audits of budget expenditures and performance audits, and providing for the implementation of strategic evaluation of state programs. The GAO reports to Congress and is one of the main bodies that play a key role in the system for evaluating the effectiveness of state programs in the United States.

A feature of the process of evaluating government programs in the United States is the participation of the public in the person of non-governmental organizations, research centers, independent consultants, universities, professional associations, associations of citizens, etc., an alternative assessment of which is taken into account by executive and legislative authorities the USA. This in turn has an impact on improving the quality of state programs at the development stage and during their implementation.

The purpose of the evaluation of government programs carried out by the GAO is to provide the US Congress with reasonable information on the implementation of state programs in accordance with the legislative framework, verify the accuracy of the information provided to Congress during the implementation of these programs, and make sure that the funds are spent in accordance with the established goals. Also, in the process of the assessment, the GAO must determine the possibilities of preventing losses, the degree to which the planned results are achieved, find ways to minimize costs to achieve the goals of the programs and identify the need for adjustments to the government's activities to implement the program.

Thus, the GAO performs an annual analysis and evaluation of government programs in order to increase the effectiveness and efficiency of budget spending, the results of which are reflected in reports sent to the US Congress. The Gao's assessment aims to reduce and eliminate

fragmentation, overlap, and duplication of government program goals and expenditures.

Fragmentation may occur when a state program is implemented by several departments in the same direction, overlap when several departments implement the same activity with similar goals, and duplication is associated with the performance of similar functions by departments in the implementation of a state program to meet the needs of the same group of recipients of program results.

Evaluation of programs used by GAO is carried out according to the types reflected in the manual "Performance Measurement and Evaluation: Definitions and Relationships, GAO-11-646SP, May 2011" [4]:

1. The evaluation of results (outcome evaluation) reflects the assessment of compliance of the actual data of the state program with the planned indicators.

2. The cost-benefit and cost-effectiveness analysis determine the achievement of planned results and the cost of resources for the implementation of the state program. Cost-effectiveness analysis is aimed at measuring resources to achieve a goal, while cost-benefit analysis provides for determining costs and benefits in monetary terms.

In addition, the GAO has developed a Standard that defines the form (design) for various types of assessment – Designing Evaluations: 2012 Revision [5].

As noted above, the evaluation of government programs in the United States can also be carried out by US executive authorities, in particular, one of the largest divisions of the US Presidential Administration - the Office of Management and Budget (OMB). OMB is actually one of the most powerful agencies, and its head is a member of the US cabinet of ministers, along with the US Presidential Administration.

The legal framework for monitoring and evaluating U.S. government programs were established in 1993 with the adoption of the Government Performance and Results Act (GPRA), which was aimed at increasing public confidence in government, improving program effectiveness, focusing on results, quality of service, and customer satisfaction [6].

In 2001-2009, the United States used a program rating system, the Program Assessment Rating Tool (PART), developed by OMB to improve the effectiveness and efficiency of government programs. The purpose of this rating system was to:

- increasing program transparency;
- determining the objectivity of the information provided in the course of their implementation;
- contributing to the efficient distribution of funds, as well as to the effective functioning of state bodies.

PART was based on a multi-criteria assessment of the characteristics of implemented state programs and was a logically and consistently constructed system consisting of a list of certain questions, the number of which depended on the type of programs that allowed evaluating their effectiveness. This system of thematic issues was combined into four problem sections, each of which was defined by rating assessment, which were converted into an integral assessment of the effectiveness of state programs: for each of the above sections, the goals and structure of the program; strategic planning; program management; and program performance results.

In relation to the adoption by the US Congress in 2010 of the improved Law on the Assessment of the Performance of State Institutions, the Government Performance Act Results (1993) Modernization Act (GPRAMA), the PART assessment system was canceled.

The adopted Law on performance evaluation of state institutions is aimed at establishing the relationship between agencies and departments in order to implement and achieve common goals, as well as to prevent duplication of functions and goals. In addition, this law provides for the responsibility and accountability of heads of ministries and agencies for achieving the set goals, «shifts the focus from a rating system for evaluating programs to a more realistic setting of goals and a more in-depth and comprehensive assessment of results» [7].

GPRAMA is a flexible system for evaluating the «priority goals» of Federal Executive authorities in the United States, which has had a significant impact on the planning and reporting

mechanism. The evaluation of this system is based on responses to questions that determine the feasibility of the plan and its compliance with all requirements. The foreseen questions, combined in three sections, relate to determining the degree to which the desired results are reflected in the plan that is being implemented, the validity of the strategy and resources to achieve the goals set, and the achievability of the results obtained. Three categories of ratings are used for evaluation: meets the requirements (generally meets), partially meets the requirements (partially meets), and does not meet the requirements (falls well short of meeting) [8].

GPRAMA provides for the responsibility of Agency management to achieve high-priority goals that have been cascaded from the Federal government level to the Agency level.

Based on this, as a result of the evaluation of state programs, the similarity of the functions performed, the identity of the goals and expenditures of each state body is revealed. In addition, goals can be adjusted, and measures to reduce or eliminate them can be recommended.

Thus, the study of the US experience reflects the need to apply a systematic approach in determining the effectiveness of state programs, that is, the use of a unified conceptual framework for evaluation. At the same time, the variety of functions and competencies of state bodies, as well as the scope of their activities, make it difficult to develop a unified system of indicators, based on which it is possible to adequately assess the effectiveness of the implementation of state programs.

In addition, the following methods of evaluating the effectiveness of the system are widely used in the world practice:

1. The method of cost-benefit analysis (developed by K. Weissom, M. Skri-ven) assumes the implementation of monetization of all costs and benefits from the implementation of the program, which makes it difficult, in particular, to evaluate human capital in monetary terms, to determine cost savings that do not take into account the quality of services provided.

2. The method of cost and performance analysis (M. Python) does not require monetization of

social effects, so the cost of one unit of the result can serve as an indicator of efficiency. However, the use of this method is complicated due to the lack of a standard cost per unit of output. However, this approach can be applied at the stage of program development in order to select the most effective option.

3. The method of integral estimation (M. Afanasiev, I. Krivogov) is based on assigning weight coefficients to the directions of program implementation, which determine the requirements for its management and development quality. Thus, the main directions of integrated assessment are: goals and objectives, planning, management and monitoring, integrated effectiveness and efficiency [9].

Thus, the presented methods define only General approaches to evaluating the effectiveness of government programs and measuring the effectiveness of budget expenditures related mainly to the provision of budget services. At the same time, these methods do not fully cover the issues of integrated assessment of programs, the relationship between its elements and their impact on the overall assessment of effectiveness.

Russian Federation. Evaluation of the effectiveness of state programs in the Russian Federation is made in accordance with the approved decree of the Government of the Russian Federation dated August 2, 2010 No. 188 «Procedure for developing, implementing and evaluating the effectiveness of state programs of the Russian Federation» [10]. The effectiveness of state programs is assessed by the accounts chamber of the Russian Federation, ministries and agencies.

State programs of the Russian Federation consist of subprograms containing the corresponding structural elements and Federal target programs (FTP).

State programs in Russia are submitted for public discussion, as well as preliminary discussion by councils of public performers. State programs are approved by the Government of the Russian Federation after discussion.

The developed state program contains a passport of the state program, a passport of subprograms, a passport of Federal target

programs through which the state program will be implemented, priorities and goals of state policy, a list and characteristics of structural elements of the state program subprogram, basic legal measures, a list and information about target indicators and indicators of the state program, information about the financial support of the state program, the amount of funding, rules for granting subsidies, the plan of implementation of the state program.

In Russia when government programmes are being prepared, and additional supporting materials, such as: characteristics of the current state of socio-economic development, progress expected results, description of risks of realization of the state programs, the rationale for the set of subprogrammes and programme, the description of measures of state regulation in the sphere of implementation of the state program, justification of the necessary financial resources, characteristics of the relevant areas of economic and social development, methods of evaluating the effectiveness of the state program, information about the procedure for collecting information and methods for calculating indicators of state programs, the main parameters of the need for labor resources [11].

The Russian experience of evaluating state and industry programs shows the need for an intermediate and final evaluation. An interim assessment is carried out during the implementation of a state or industry program. In some sources, this assessment is called diagnostic or forming an idea of a state or industry program. The final assessment is usually called a generalization assessment.

The assessment includes several stages:

- Setting the purpose of program evaluation;
- Defining the task for evaluating the program;
- Planning an assessment, defining methods and tools for collecting information;
- Collecting information about the implementation of the program;
- Analysis of information on the implementation of the program;
- Preparation of the report [12].

When forming a report on the results of evaluating state and industry programs, the

expert judgment of the state auditor is allowed. When evaluating government and industry programs, methods of observation, study, questioning, and interviewing are used.

Two main methods are used for evaluating state and industry programs in Russia: the complex method and the method of indicator-based assessment [13].

The complex method makes it possible to assess the implementation of the state program, allows a general assessment of the results obtained in all areas and indicators, and also allows a comprehensive assessment of the effectiveness of state and industry programs.

In turn, the method of indicator-based assessment allows you to evaluate indicators for their achievement by qualitative and quantitative characteristics. To apply this method, it is necessary first of all to determine the indicators of the state program that will be used in the assessment. As indicators, parameters can be used to assess the quality of implementation of the state program. The indicator method of evaluating state programs involves comparing the planned and actual values of indicators of state programs.

The complex method of state programs involves the use of an approach-evaluation of the final results of the program. When applying the first approach, the assessment is carried out by calculating a comprehensive indicator of the effectiveness of a state or industry program by comparing the forecast and actual results of state and industry programs. This method is used when a certain stage of a state or industry program is completed, or after the entire program is completed. This method of assessment allows to evaluate the effectiveness of the implementation of state or industry programs, as well as calculate the damage from not achieving the final results of programs [14].

Thus, the experience of the Russian Federation shows that the assessment of state and industry programs should be carried out individually. Conducting a preliminary and final assessment allows you to compare the effectiveness of activities, as well as assess the degree of achievement of the final goals. At the same time,

the disadvantage of conducting an assessment is a lot of expert assessments, which have a characteristic feature of distorting the final result.

Germany. Evaluation of public projects in Germany plays an important role at the regional level. The prerequisites for the introduction of an assessment system in Germany are related to the ongoing social policy, the need to develop a system of planning and preliminary assessment of the results of the implementation of state and industry programs. The main idea of the evaluation system is to control the expenditure of public funds [15].

The government has an analytical center that contributes to the development of a strategic vision in the development of state programs and their implementation.

The system for evaluating the effectiveness of state and industry programs in Germany is based on the «Leistungsmessung» system, which aims to analyze the internal and external effectiveness of the state program. The following parameters are used in the assessment: beneficiary needs, achievability of results, risks, and alternative strategies [16].

A financial audit is conducted to carry out a qualitative assessment of the effectiveness of the implementation of state and industry programs.

The evaluation of state and industry programs in Germany is based on the Charter for the evaluation of state policies and programs of the German evaluation society. According to this Charter, evaluation provides data on the state program and the results of its implementation.

State programs are evaluated using the principles of plurality, distance, competence, respect for the individual, transparency, timeliness, and responsibility.

These principles are used for external evaluation of government and industry programs. In turn, it is almost impossible to describe principles that can be applied in any environment. Thus, during the evaluation of state and industry programs, appraisers have to resort to the use of the method of expert evaluations. The system of evaluation of state and industry programs does not limit the use of the method of expert evaluations, with the development of design using a logical model.

Table 1
Comparative analysis of approaches used by foreign countries to assess the effect of using public funds

No	Country	Who regarding whom evaluates	Periodicity	Consequences	Weaknesses and Strengths
1.	USA	The government Accountability Office (GAO) conducts an annual analysis and evaluation of state programs to increase the effectiveness and cost-effectiveness of budget spending, the results of which are reflected in reports sent to the US Congress. In addition, the evaluation of state programs in the United States can also be carried out by the us Executive authorities, in particular, one of the largest divisions of the us presidential Administration - the office of Administration and budget (OMB).	Annual analysis and evaluation of state programs is carried out	The assessment aims to reduce and eliminate fragmentation, overlap, and duplication of state program goals and expenditures.	+ Public participation in evaluating the effectiveness of state programs; + Identify the identity of goals and expenses; - It is difficult to develop a unified system of indicators that can be used to adequately assess the effectiveness of state programs.
2.	Germany	Object of verification are government agencies, as well as the same organization, using government funds	State programs are evaluated every five years	assessment provides data on the state program and the results of its implementation	+ program evaluation allows to get preliminary data on the implementation of the state program.
3.	Russian Federation	The effectiveness of state programs is assessed by the Accounts Chamber of the Russian Federation, ministries and agencies. There are two main methods used for evaluating government and industry programs: the complex method and the index-based assessment method.	Programs are evaluated annually in the form of monitoring	Allows to get data about the implementation results at each stage.	+ allows you to compare the effectiveness of activities, as well as assess the degree of achievement of the final goals. - a lot of expert assessments that have the characteristic feature of distorting the final result

The logical model for evaluating state programs is a scheme that describes the logic of implementing a state program, using its resources to achieve the final goal. This model makes it possible to determine the cause-and-effect relationships between the results of the implementation of the state program [17].

Quantitative and qualitative characteristics of state and industry programs are evaluated by evaluating changes in the target and actual indicators of programs.

Thus, the experience of evaluating state and industry programs in Germany shows that there is no unified methodology for evaluating state and industry programs. In General, the methodology for evaluating state and industry programs is based on the principle of expert evaluations, as well as on the indicator evaluation of quantitative and qualitative parameters of state programs.

Conclusions and recommendations. Analysis of foreign experience concerning the methodology for assessing the impact (impact) of funds allocated for economic development indicates the use of various methods for evaluating strategic documents. The experience of countries such as USA, Germany, Russia shows that the increase of efficiency of budgetary expenses is provided through the application of tools for assessing the effectiveness of the strategic documents that require public expenditures to achieve specific

quantitative results provided by the respective state programs.

In addition, it should be noted that the increasing role of evaluating strategic documents, including evaluating the results of implementing state programs, occurs in the context of increasing the role of the state in strategic planning.

Important in applying the program evaluation tool in foreign practice is the importance of the responsibility of officials implementing programs, as well as increasing the level of accountability and efficiency of the use of public funds. Also, a special feature of the assessment used in foreign countries is the need to have specific indicators in the budget that provide an opportunity to evaluate the state programs being implemented. In addition, there is a focus on evaluating the effectiveness of government programs from the perspective of a citizen, consumer, and taxpayer, and attracting external experts to it.

Also, the experience of countries reflects the need to apply a systematic approach in determining the effectiveness of public programs, that is, the use of a unified conceptual framework for evaluation. However, the variety of functions and competencies of state bodies, as well as the scope of their activities, make it difficult to develop a unified system of indicators, based on which it is possible to adequately assess the effectiveness of the implementation of state programs.

References

1. Тихомиров Б., Френкель А. Frenkel A. О единой социально-экономической политике и стратегическом планировании //Экономическая политика. -2017. Т. 12. -№4. – С. 89.
2. Аверьянова Н.Н. Сущности и назначение документов государственного стратегического планирования в современной России. Законодательство. -2015. -№7. - Р. 25.
3. Послание Президента Республики Казахстан «Рост благосостояния казахстанцев: повышение доходов и качества жизни» от 5 октября 2018 года [Электрон. ресурс] – URL: https://www.akorda.kz/ru/addresses/addresses_of_president/poslanie-prezidenta-respubliki-kazahstan-nazarbaeva-narodukazahstana-5-oktyabrya-2018-g (Дата обращения: 20.06.2020)
4. Performance Measurement and Evaluation: Definitions and Relationships. [Электрон. ресурс] – URL: <http://www.gao.gov/products/GAO-11-646SP> (Дата обращения: 20.06.2020).
5. Designing Evaluations: 2012 Revision [Электрон. ресурс] – URL: <http://www.gao.gov/products/GAO-12-208G> (Дата обращения: 20.06.2020)
6. Designing Evaluations: 2012 Revision (Supersedes Pemd-10.1.4). Gao-12-208G. [Электрон. ресурс] – URL: <http://www.gao.gov/products/GAO-12-208G> (Дата обращения: 20.06.2020)
7. Кузенкулов А.Л. Доклад «Организация стратегического мониторинга и аудита в системе государственных программ и проектов», Москва, 2011.

8. Program Management 2010: A study of program management in the U.S. Federal Government. PMI Institute. [Электрон. ресурс] – URL: http://www.pmi.org/Business-Solutions/~media/PDF/Business-Solutions/Government%20Program%20Management%20Study%20Report_FINAL.ashx (Дата обращения: 20.06.2020)
9. Evaluation of the effectiveness of state programs А.Г. Бреусова // Вестник Омского университета. Серия «Экономика» -2015. -№2. – С. 128–136.
10. Постановление Правительства РФ от 2 августа 2010 года №188 «Порядок разработки, реализации и оценки эффективности государственных программ РФ» (с изменениями 17 июля 2019 года)
11. Никулина И.Е., Хоменко И.В. Оценка эффективности программы социально-экономического развития региона. // Стратегия развития региона. -№8(143), -2010. – С. 34.
12. Хакимов Р.Р., Хабиров Г.А. Оценка уровня государственного регулирования деятельности сельскохозяйственных организаций. // Материалы всероссийской научн.-практ. конф. с международным участием в рамках 18 Международной специализированной выставки «Агро-Комплекс»-2018». –Уфа: Башкирский ГАУ, 2008. – 283-287 с.
13. Янин О.Е. Основные принципы и методические эффективности городских целевых программ // Экономика мегаполисов и регионов. -2010. -№ 2–7 С.
14. Шаров Л.Ф. Основы методологии согласованной оценки эффективности и результативности государственных программ // Управление экономическими системами. -2012. -№7. – С. 65.
15. Anforderungen an Wirtschaftlichkeitsuntersuchungen finanzwirksamer Maßnahmen nach §7 Bundeshaushaltsordnung – P. 13-16. [in German]
16. Begleitmaterial zu den Standards für Evaluation, Gesellschaft für Evaluation e.V.– P. 23-26. [in German]
17. McLaughlin J.A. & Jordan G.B. Logic models: A tool for telling your program’s performance story. Evaluation and Program Planning. -1999. -№22, -P. 65-72.

References

1. Tihomirov B., Frenkel A. O edinoj sosialno-ekonomicheskoi politike i strategicheskoy planirovani [On unified socio-economic policy and strategic planning], Ekonomicheskaya politika [Economic policy], 12(4), 89(2017). [in Russian]
2. Averanova N.N. Sushnosti i naznachenie dokumentov gosudarstvennogo strategicheskogo planirovaniya v sovremennoy Rossii [The essence and purpose of state strategic planning documents in modern Russia], Zakonodatelstvo [Legislation], № 7, 25(2015). [in Russian]
3. Poslanie Prezidenta Respubliki Kazahstan «Rost blagosostoyaniya kazahstansev: povyshenie dohodov i kachestva jizni» ot 5 oktyabrya 2018 goda [Message of the President of the Republic of Kazakhstan «increasing the welfare of Kazakhstanis: increasing income and quality of life» dated October 5, 2018] [Electronic resource] Available at: https://www.akorda.kz/ru/addresses/addresses_of_president/poslanie-prezidenta-respubliki-kazahstan-nazarbaeva-narodu-kazahstana-5-oktyabrya-2018-g (Accessed: 20.06.2020). [in Russian]
4. Performance Measurement and Evaluation: Definitions and Relationships. [Electronic resource] Available at: <http://www.gao.gov/products/GAO-11-646SP> (Accessed: 20.06.2020). [in English]
5. Designing Evaluations: 2012 Revision. [Electronic resource] Available at: <http://www.gao.gov/products/GAO-12-208G> (Accessed: 20.06.2020).
6. Designing Evaluations: 2012 Revision (Supersedes Pemd-10.1.4). Gao-12-208G. [Electronic resource] Available at: <http://www.gao.gov/products/GAO-12-208G> (Accessed: 20.06.2020).
7. Kuzenkov A.L. Doklad «Organizatsiya strategicheskogo monitoringa i audita v sisteme gosudarstvennykh program i proektov» [Report «Organization of strategic monitoring and audit in the system of state programs and projects»], -Moscow. -2011. [in Russian]
8. Program Management 2010: A study of program management in the U.S. Federal Government. PMI Institute. [Electronic resource] Available at: http://www.pmi.org/Business-Solutions/~media/PDF/Business-Solutions/Government%20Program%20Management%20Study%20Report_FINAL.ashx (Accessed: 20.06.2020).
9. Evaluation of the effectiveness of state programs А.Г. Бреусова, Vestnik Omskogo universiteta. Seriya «Ekonomika» [Bulletin of Omsk University. «Economy Series»]. 2015. -№2. – P. 128-136.
10. Postanovlenie Pravitelstva Rossiiskoy Federatsii ot 2 avgusta 2010 goda №188 «Poryadok razrabotki, realizatsii i otsenki effektivnosti gosudarstvennykh program Rossiiskoy Federatsii» (s izmeneniyami 17 yulya

2019 goda). [Decree of the Government of the Russian Federation No. 188 of August 2, 2010 «Procedure for developing, implementing and evaluating the effectiveness of state programs of the Russian Federation «(as amended on July 17, 2019)]. [in Russian]

11. Nikulina I.E., Homenko I.V. Otsenka effektivnosti programmy sotsialno-ekonomicheskogo razvitya regiona [Evaluation of the effectiveness of the program of socio-economic development of the region], Strategiya razvitya regiona [Development strategy of the region], 143(8), 34(2010). [in Russian]

12. Hakimov R.R. Otsenka urovnya gosudarstvennogo regulirovaniya deyatelnosti selskohozaistvennykh organizatsii [Assessment of the level of state regulation of agricultural organizations] / R.R. Hakimov, G.A. Habirov// Materialy vs Rossiiskoy nauch.-prakt. konf. s mezhdunarodnym uchastiem v ramkakh 18 Mezhdunarodnoy spetsializirovannoy vystavki «Agro-Kompleks [Materials of the all-Russian scientific and practical conference with international participation in the framework of the 18th international specialized exhibition «agro-Complex– 2008»] (Ufa, Bashkirskii GAU, 2008, 283-287 p.). [in Russian]

13. Yanin O. E. Basic principles and methods for evaluating the effectiveness of urban target programs, The economy of megacities and regions]. 2010. No. 3, P. 2-7 [in Russian]

14. Sharov L.F. Osnovy metodologii soglasovannoi osenki effektivnosti i rezultativnosti gosudarstvennykh programm [Fundamentals of the methodology for the coordinated assessment of the effectiveness and efficiency of state programs], Upravleniye ekonomicheskimi sistemami [Management of economic systems], №7, 65(2012). [in Russian]

15. Anforderungen an Wirtschaftlichkeitsuntersuchungen finanzwirksamer Maßnahmen nach §7 Bundeshaushaltsordnung P. 13-16. [in German]

16. Begleitmaterial zu den Standards für Evaluation, Gesellschaft für Evaluation e.V– P. 23-26. [in German]

17. McLaughlin, J.A., & Jordan, G.B. Logic models: A tool for telling your program's performance story, Evaluation and Program Planning, №22, 65-72(1990).

С.Б. Макыш, Б.А. Ауезова

Л.Н. Гумилев атындағы Еуразия ұлттық университеті, Нұр-Сұлтан, Қазақстан

Мемлекеттік бағдарламаларды бағалаудың шетелдік тәжірибесі

Аңдатпа. Даму жоспарлары мен болжамдарын негіздеуге елеулі үлес қоса алатын елдің әлеуметтік-экономикалық даму стратегиясының маңызды элементтерінің бірі стратегиялық құжаттарды бағалау құралы болуы мүмкін. Мемлекеттік қаражатты тиімді пайдалану мәселесінің маңыздылығы Қазақстан Республикасы Президентінің 2018 жылғы 5 қазандағы «Қазақстандықтардың әл-ауқатының өсуі: табыс пен тұрмыс сапасын арттыру» Жолдауында атап көрсетілген. Мемлекеттік бағдарламаларды бағалауды талдау үшін АҚШ, Ресей Федерациясы және Германия сынды елдер таңдалды.

Түйін сөздер: бағалау, мемлекеттік бағдарламалар, тиімділік, мемлекеттік қорлар, қаржылық аудит, тәуекелдер.

С.Б. Макыш, Б.А. Ауезова

Евразийский национальный университет им. Л. Н. Гумилева, Нур-Султан, Казахстан

Зарубежный опыт оценки государственных программ

Аннотация. Одним из важнейших элементов стратегии социально-экономического развития страны, который может внести существенный вклад в обоснование планов и прогнозов развития, может стать инструмент оценки стратегических документов. Важность вопроса эффективного использования государственных средств подчеркивается в Послании Президента Республики Казахстан от 5 октября 2018 года «Рост благосостояния казахстанцев: повышение доходов и качества жизни». Для анализа оценки государственных программ были отобраны такие страны, как США, Российская Федерация и Германия.

Ключевые слова: оценка, государственные программы, эффективность, государственные фонды, финансовый аудит, риски.

Information about authors:

Makysh Serik – **main author**, d.e.s., Professor, Dean of the Faculty of Economics of L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan.

Auyezova Bakhyt – doctoral student of L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan.

Мақыш Серік – **негізгі автор**, э.ғ.д., профессор, Л.Н. Гумилев атындағы Еуразия ұлттық университетінің деканы, Нұр-Сұлтан, Қазақстан.

Ауезова Бахыт – Л.Н. Гумилев атындағы Еуразия Ұлттық университетінің докторанты, Нұр-Сұлтан, Қазақстан.