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## THE ORGANIZATION OF ACCOUNTING AND PUBLIC AUDIT IN BUDGET ORGANIZATIONS

This article discusses the procedure for the organization of accounting and public audit in budget organizations. Government agencies provide a timely presentation of budget programs administrators, as well as the correctness of the conclusion of the financial plans. Accounting of budgetary organizations shall be used under the laws of the Republic of Kazakhstan. Particularly, in the process of putting the cost estimates of enterprises, organizations and individuals, as well as a common position and cash settlements for monitoring the compliance of inventories and government agencies including the complete and accurate information. The objective of public audit is to improve the management and efficient use of budget funds, the state assets and entities of quasi-public sector organizations.

**Key words:** Budget, state institutions, estimates, financial control, state of audit.

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### Бюджеттік ұйымдардағы бухгалтерлік есеп және мемлекеттік аудитті ұйымдастыру

Бұл мақалада бюджеттік ұйымдардағы бухгалтерлік есеп және мемлекеттік аудитті ұйымдастыру тәртібі қарастырылған. Бюджеттік мекеме жеке қаржыландыру жоспарлары жобаларының жасалу дұрыстығын және оларды тиісті бюджеттік бағдарлама әкімшісіне уақтылы ұсынууды қамтамасыз етеді. Бюджеттік бағдарламалар әкімшілерінің міндеттемелері мен төлемдері бойынша қаржыландыру жоспарлары сәйкес нысандар бойынша міндеттемелер мен төлемдер бойынша жеке қаржыландыру жоспарларын жиынтықтау жолымен қалыптастырылады. Бюджеттік ұйымдардағы бухгалтерлік есеп Қазақстан Республикасы Заңдарының сақталуына, шығыс сметаларының орындалу барысына, кәсіпорындармен, ұйымдармен және тұлғалармен есеп айырысудың жәй-күйіне, ақшалай қаражаттар мен материалдық құндылықтардың сақталуына бақылау жасау үшін мемлекеттік органдарды толық және дұрыс ақпараттармен қамтуы тиіс. Мемлекеттік аудиттің мақсаты бюджет қаражатын, мемлекеттік сектор субъектілерінің активтерін басқарудың және пайдаланудың тиімділігін арттыру болып табылады.

**Түйін сөздер:** бюджет, мемлекеттік мекеме, смета, қаржылық бақылау, мемлекеттік аудит.

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### Организация бухгалтерского учета и государственного аудита в бюджетных организациях

В данной статье рассматриваются порядок организации бухгалтерского учета и государственного аудита в бюджетных организациях. Государственные учреждения обеспечивают своевременное представление администраторам бюджетных программ, а также правильность заключения планов финансирования. Бухгалтерский учет бюджетных организаций должен соблюдаться согласно законам Республики Казахстан. В частности, в процессе сдачи сметы расходов предприятиями, организациями и частными лицами, а также общей позиции и расчетов наличными денежными средствами для контроля за соблюдением материальных запасов и правительственных учреждений, включающих полную и точную информацию. Целью государственного аудита является повышение эффективности управления и использования бюджетных средств, активов государства и субъектов квазигосударственного сектора организациями.

**Ключевые слова:** бюджет, государственные учреждения, смета, финансовый контроль, государственный аудит.

## Introduction

Financial resources of the state are especially relevant to the country's problems and effective use of means of the Republican budget is the issue of control. Because of the efficiency of use of budgetary funds and implementation of managerial decisions related to the management of public financial resources, the level of socio-economic development of the country and achieving its financial and budgeting system will help to ensure stability.

If you change the name of public institution name of the state institutions simultaneously with the issuance of a copy of a regulatory legal act, which modified, higher issued new documents. One set of documents, forms of territorial division of the Treasury Central authorized body on budget execution of each state Agency.

**A research part.** Accounting in budgetary institutions for compliance with Laws of the Republic of Kazakhstan, for the execution of budgets, enterprises, organizations and individuals, payment status, complete and accurate information of the state authorities to control the safety of cash and valuables should contain. Funded from the state budget "State agencies" accounting in the Republic of Kazakhstan accounting and financial reporting in accordance with the law approved by the Ministry of Finance "on approval of instruction on accounting in Public institutions" is carried out in accordance with the rules[1,2].

**The results and discussion.** Can be divided into capital and current expenditures of budgetary organizations. Streaming costs of labor, office and household costs, work - travel and official travel, training costs, scholarships, meals, costs for the purchase of passenger equipment, medicines and dressing etc. costs.

Capital costs (estimated to the institution) equipment and supplies, as well as costs of purchase, costs of capital repairs of buildings and constructions.

Their classification and cost estimates of budgetary institutions, depending on the amount of work does not depend on the amount of assessment depends on the fluctuation of flow for a specific assign value used to justify needs and budget. Budget estimates of the cost of lighting compared with Tonga is considered as a normal phenomenon, because it is not in connection with a change in the number of students and is provided by the rational organization of work. Expenditure on food groups of students (extended day), depending on the number opposite [3].

In the process of the cash execution of estimate of expenditures, an analysis of wages, exceeding the budget expenditure of funds particular attention to the transfer scholarship. Organization an irreversible impact on their economies. Costs for other cost items, the reduction in the future expenditure on deadweight and above required credits. Therefore, fully open credits or actual non-use for the purpose and with the excess spending of budget costs, identification of factors between Өорларды use will allow you to organize your own values[4].

The analytical account of calculations on payment and calculation of wages is made in the following areas:

- for each employee regardless of his stage when work in the organization;
- types of accounts (basic, additional);
- payments by source;
- structural units;
- the volume of goods produced, services rendered, work performed.

Currently, organizations are three forms of the organization of analytical accounting: settlement and payroll, payment and settlement for control, "payroll" sheet, the sheet is populated based on[5].

To find the relevant documents for payment of wages to employees of budgetary institutions, employees, and the total amount of work performed per month, including wages and determines the amount paid for the app to remove to be withheld from him of the amounts. Income of workers and employees contained in the handed amounts of wages and deductions from it a document on their accumulation in a payroll register is called. Each unit is a statement filled to the shops.

The estimated payroll of the employees name, employee number, the accrued basic and additional salary, the amount of deductions specified in the case that the amount of the loan, that is, workers. The money from the register on the basis of this statement of work payments, puts his signature. The statement is, first, payroll with workers is produced, and secondly, that the analytical account of calculations on payment are statement.

For disability benefits, vacation pay and other benefits, and the wage of each worker opens a personal account. On this account, the name and initials, duration, assessed for each month wage, benefits and stalemate specified in [6].

Budgetary institutions, as well as calculations are prepared for each employee. The above-mentioned information indicating the calculation sheet is required for each individual work, and in their hands.

To re-collect some of the records in a payroll register payroll register be completed independently and only is account. This document is structured in the form of a journal, consists of main and additional surfaces.

After admission to the accounting documents with the purpose of determining salary of each employee and the total payroll, summarizes.

The main document for the payroll in public institutions, payroll is cumulative. The statement is the basis for creating calculations, the following documents:

- the sheet of accounting of working time;
- funded card wages.

12 Nov 2015 head of State Nursultan Nazarbayev, “on State audit and financial control”. The law on implementation of five institutional reforms “100 steps” – is aimed at the implementation of the national plan. In this regard, the Committee of financial control, exercising control over the expenditure of budgetary funds entrusted with the exclusive[7].

State audit – budget funds, assets of the state and quasi-public sector entities-related grants government and government-guaranteed loans and under the guarantee of the state, including those associated with budget execution of activities based on the risk management system, analysis of efficient use of loans and other involved in management, inspection and evaluation.

The purpose of the state audit of budget funds, assets of public sector entities is to increase the efficiency of management and use.

Public audit is divided into the following types:

1) audit financial statements – the audit of the financial statements subject to the government, the financial statements and financial condition, reliability, validity assessment;

2) audit of efficiency of activity of object of audit effectiveness, efficiency, productivity and effectiveness, assessment and analysis;

3) compliance auditing – public auditing, the legislation of the Republic of Kazakhstan, and also over observance of the acts of the quasi-public sector entities adopted for their implementation, evaluation, and validation[8].

The relationship of the state audit the following steps:

- formation of the list of objects of state audit for the relevant year, calling for a state audit on the basis of the risk management system;
- plan and conduct his personal state audit;
- the decision on the results of the state audit and drafting of legal documents.

The duration of the state audit, type of audit, the head of a state body, public financial control and audit, the volumes of forthcoming works, the amount of funds covered by auditin, depending on the number of objects of the state audit establishes to the extent provided under the relevant rules of public audit and financial control.

Upon the written request the term public audit and financial control head of organ of state auditing, auditor, state objects of government audit for the relevant year, until its end at least one working day may be extended with appropriate changes to the list.

In the framework of the state audit performs the following checks:

- verification of invoices – within the framework of the check the issue made solely on issues of relations with the main object of the state audit, inspections of third parties. as a third party, of receipts in the budget and involved in the formation of budget funds, assets of the state and quasi-public sector entities, state and state-guaranteed loans, related to grants, loans, attracted under the surety ship of the state, used, as well as property of the state and control can be natural and legal persons involved in the operation;

- joint inspections with state authorities and state audit and financial control, state audit with the state audit of other countries, including the integrated program and in the timeframe agreed in the scope of the audit, in conjunction with the group, the results of which are accepted a single final document;

- and validation – audits with subsequent sharing of results of other state bodies, the Supreme state audit of other countries, including checks carried out independently on agreed issues and dates[8,3 b.].

The formation of the list of objects of state audit for the year risk management systems is based on quantitative and qualitative indicators of assessment of activity of state audit, with the aim of maximum coverage of the state audit the state audit on the basis of which the decision about classifying a risk.

Its tasks and powers of state audit and financial control activities of state audit for the relevant year in order to ensure the implementation is carried out in accordance with the list approved by their supervisors.

In forming the list of objects of state audit for the relevant year and the report of the audit Committee, law enforcement bodies and special government bodies, analysis of the proposals, the Report of the audit Committee for consideration of their feasibility and relevance are discussed at the meeting of the respective Committee or.

For the formation of the list of objects of the state audit and financial control in the unified

database of the state audit and financial control bodies of the state financial control and public audit, the audit materials, reporting, and the lists of objects of the state audit for the year prior to their approval within the time agreed to exchange information.

The audit Committee and the audit Committee of the respective budgets in the budget execution process, completeness and timeliness of tax and non-tax revenue income of the relevant law on the budget (decisions of Maslikhat) in comparison with the approved figures of budget spending, analyzes the actual cause of the deviations and related violations of the law of the Republic of Kazakhstan determines, makes proposals on their elimination.

During the public audit of the accounts Committee and revision commissions of the relevant indicators of the budgets by the budget law (decision of the Maslikhat) of compliance approved indicators, to determine the completeness and timeliness of budget figures for the reporting fiscal year, the budget act (Maslikhats decisions), the fulfillment of the law of budgets, reliability of accounting and reporting of budgetary funds, in order to determine the efficiency of use of state assets in the annual reports on execution of budgets subsequently, in the budget accounts of administrators of budget programs, assesses [8,5 b.].

According to the results of the evaluation or subsequent to the report of the Government of the Republic of Kazakhstan on the execution of the corresponding budget of oblast, city of Republican significance, capital, district (city of regional significance), and prepare a conclusion to the relevant report of the local Executive body shall be in accordance with the budget code of the Republic of Kazakhstan, their submission and consideration

## Conclusion

The relevant procedural requirements for the structure and content are determined by standards of public audit and financial control.

The conclusion includes:

- implementation of the budget's main parameters;
- income and expenditure budget;
- improving the efficiency of tax and customs administration;
- in their strategic plans of state bodies, the achievement of direct and final results envisaged in the territorial development programs, state programs, implementation of budget programs, including those for previous periods;
- budget funds, including target transfers and the credits, the connected grants, the state and state-guaranteed loans, the loans attracted under the guarantee of the state, the use of guarantees and assets of the state, as well as public-private partnerships, government obligations under the projects, including financing of execution of the state concession liabilities;
- subjects quasi-public sector allocated budget funds the feasibility study, the efficiency of budget investments, effective management of the assets of the quasi-public sector entities for compliance use;
- the accuracy and reliability of accounting and reporting audited.

Systematically examines the results of the conducted public audit and financial control, state audit and financial control, budget execution, assets of the state and quasi-public sector entities in the totality of the causes and consequences of violations and shortcomings revealed in the process of operation and analyzed.

The results of the analysis carried out by the public audit and financial control develops proposals on development of financial system and improvement of the budgetary legislation of the Republic of Kazakhstan and submit them to the relevant competent authorities of the Republic of Kazakhstan.

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