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THE EFFICIENCY ASSESSMENT OF BUDGETARY FUND IMPLEMENTATION IN AGRO-INDUSTRIAL COMPLEX

Abstract

In recent years, the agro-industrial complex has emerged as a crucial sector in the Republic of Kazakhstan, playing a pivotal role in ensuring the nation's food security. State support for agriculture constitutes a multifaceted mechanism encompassing measures that influence the income of agricultural industries, the structure and scale of agricultural production, the agri-food market, and the social fabric of rural areas. Financial resources are allocated from budgets at various administrative levels to support the agricultural sector of Kazakhstan. The primary objective is to assess the efficient utilization of budget funds allocated to the agricultural sector of Kazakhstan. A combination of economic-statistical, estimated-comparative, logical, and analytical analysis methods was employed to achieve this goal. The results reveal that a targeted agricultural policy, coupled with effective state regulation mechanisms, enables the attainment of high levels of productivity and efficiency in this industry. Nevertheless, despite these successes, the current role of the agro-industrial complex in shaping the economy is deemed insufficient. This is evidenced by indicators assessing the sector's contribution to macroeconomic benchmarks. In conclusion, an evaluation of the current state of development in the Republic of Kazakhstan's agricultural industry reflects a positive growth trend in recent years. However, the agricultural sector continues to be among the less profitable segments of the domestic economy, grappling with persistent challenges that have yet to be fully overcome.

Key words: agriculture, subsidies, budget funds, agro-industrial complex, state audit, utilization of funds, investments, state support.

Introduction

The agricultural industry is a significant part of the economy of Kazakhstan. A distinctive feature of the national economy is the agricultural policy aimed at state support of agricultural processes. State support is complex and encompasses its provision from customs regulation of imported agricultural products to ensuring a minimum level of profitability for rural economic entities in the country. One of the main issues requiring constant modernization is the rational formation of the consumption of

funds allocated by the state, as well as proper control over compliance with their intended use in agriculture [1].

Annually, subsidies are allocated from the national budget to support the agricultural sector. These subsidies are provided in the budget by the administration of the budgetary program and the executive authorities of the regions. Meanwhile, state support for agriculture is a multifaceted mechanism that encompasses measures to influence the incomes of agricultural enterprises, the structure and size of agricultural production, the agri-food market, and public production in rural areas. This is achieved by allocating financial resources from budgets of various levels. Therefore, budget support aimed at the comprehensive development of agriculture is a crucial factor in the country's economic system.

Effective organization of public policy, regulation, and constant implementation of incentive measures by the government significantly improves the provision of state and its support, including budgetary funds [2]. Consequently, issues related to the management of public services in agriculture represent the main aspect of the search for real methods of solving problems to increase the competitiveness of local products and increase efficiency in the agricultural sector.

Literature review

Agriculture is a high-priority sector in the economy, with significant development potential. It presents opportunities for expanding sales markets and enhancing overall production [3]. The implementation of a targeted agricultural policy, combined with an effective government support mechanism, makes it possible to achieve impressive levels of productivity and efficiency in the agricultural sector. The mechanism of state support for the agricultural sector comprises a range of approaches and strategies, as well as various forms and methods of support that align with the country's national priorities [4, 5].

It is important to note that comprehensive research on investment subsidies specifically intended for agricultural subjects is also crucial. This issue has received little attention in domestic scientific literature due to the recent introduction of the investment subsidy program in Kazakhstan in 2014. To provide subsidies at the local level, it is necessary to establish appropriate and optimal conditions and financing mechanisms for farmers. Simultaneously, markets for the sale of agro-industrial products must be capable of satisfying any additional demand for production factors that subsidies may stimulate. Additionally, subsidized inputs must be utilized by farmers and not sold or otherwise diverted [6, 7, 8].

According to S.N. Nikulina, identifying additional sources of investment for the agricultural sector is of utmost importance. The state's investment policy aims to effectively utilize limited budget funds for industry development. Attracting investment in the processing industry can positively impact agricultural producers by providing necessary resources [9].

Gaisana Sh. argues that agriculture also receives significant support from the state due to the low tax burden compared to other industries.

Lechner A.M and Baumgart T. mention that foreign countries use the PSE indicator, or 'Producer Support Evaluation', to assess the level of support for agricultural producers. The PSE indicator reflects all transfers to agricultural producers, both from consumers and taxpayers, received as a result of government policies to support agriculture. It has two components: direct fiscal support and indirect, also called "market price support" MPS [10].

In many countries, performance audits have primarily focused on aspects such as value in use, product quality and quantity, efficiency, equity, and customer satisfaction. Researchers have developed a decision model, based on a modified strategic balanced scorecard, for selecting sustainable technologies for enterprises in the supply chain [11].

Chen Y. notes that the increase in financial support and investment in agriculture has drawn public attention to the efficiency and effectiveness of government financial support for agriculture in achieving economic objectives. This has led to a call for audit institutions to move beyond verifying the authenticity and legality of financial funds to verifying the effectiveness of the implementation of government strategic plans and promoting performance audits of agricultural financial support, with a focus on economy, efficiency, and effectiveness [12].

Materials and methods

International and national statistical reports and official publications of international financial organizations are used as an information base for research of government programs and sustainable development goals. The main methods used in this study are economic-statistical, evaluative-comparative, logical and analytical.

To evaluate the level of modernization of the agro-industrial complex's infrastructure due to state support, it is necessary to assess the effectiveness of budget funds usage. The research methods are based on a literature review of scientific research by both domestic and foreign authors.

Main provisions

Based on a systematic approach to assessing the economic efficiency of the industry, it is important to consider the availability and use of resources in the production process. Moreover, the development of the industry directly affects the growth of GDP and other significant indicators of the country. Consequently, to perform the corresponding functions, the agro-industrial complex uses significant amounts of budget funds allocated for further development.

At the same time, it is necessary to determine the extent to which the agro-industrial complex fulfills its functional purpose for the efficient and effective use of allocated budget funds intended to finance activities that ensure their use by state regulation. Providing measures to support domestic producers, carrying out preparatory work for the sowing season, and increasing the level of sales of products to new markets through the formation of alternative routes for export destinations will increase the level of labor productivity.

Results and discussion

In recent years, the country's agro-industrial complex has experienced positive growth due to government support measures. The production of agricultural products and their processed goods has increased, and there has been a rise in the availability of modern, high-performance agricultural machinery. In a market economy, national competitive advantages and their development take priority within the framework of the global system of production and trade in agricultural products. The competitiveness of the agricultural sector is ensured through sustainable development, which is based on the industrialization of agricultural production and the growth of its efficiency (figure 1).

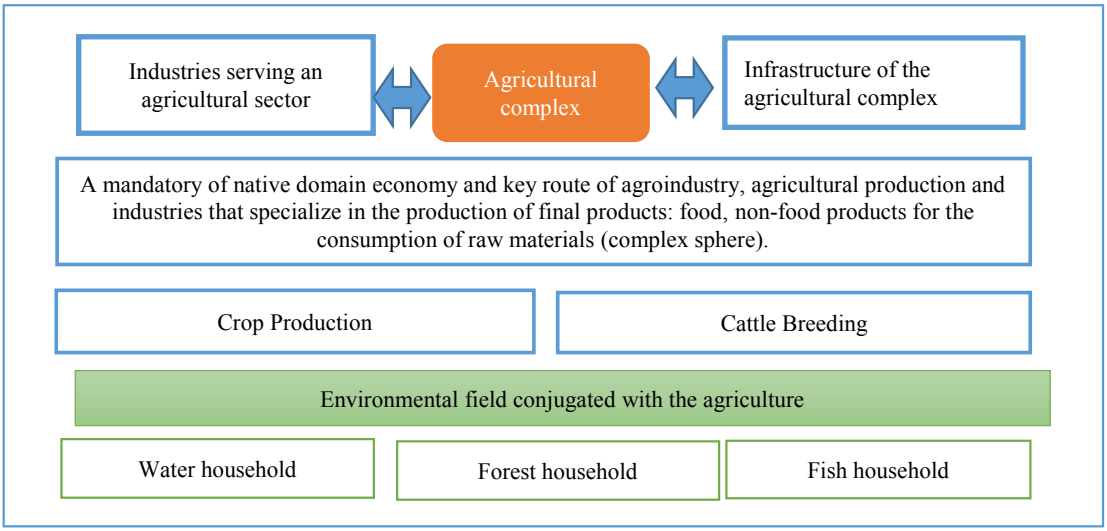

Figure 1– Directions of the agricultural complex system

Note: Compiled by authors based on the source [3].

The main resource for finding solutions to increase the competitiveness of domestic products and the efficiency of the agricultural sector are the problems associated with the organization of public services to agriculture.

The agricultural industry receives support from the government through subsidies and loans allocated from the Republican and local budgets. Budgetary subsidies are used to offset the costs of fuel, fertilizers, spare parts, and lubricants, while loans are provided for agricultural processes (figure 2).

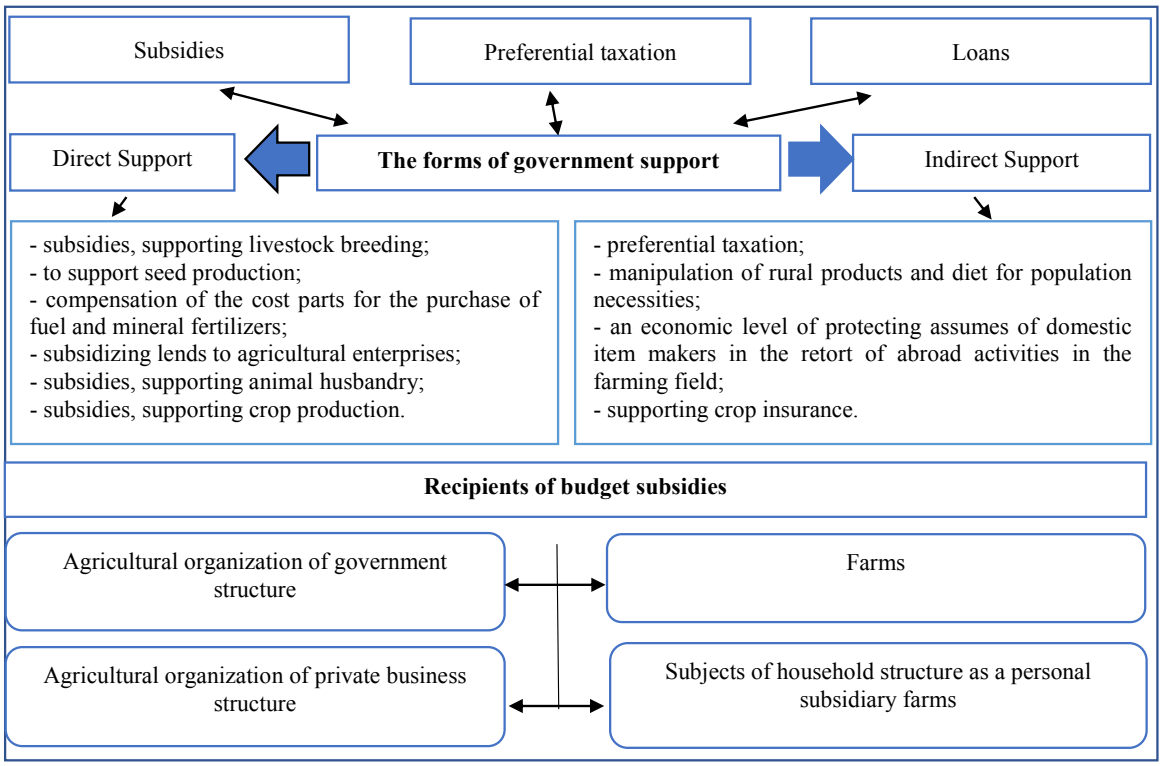

Figure 2 – The main forms of state support for agricultural producers categorized by types of management

Note: Compiled by authors based on the source [3].

The forms of support are divided into direct and indirect. Direct financing includes budgetary indicators that demonstrate impact, whether direct or indirect. The functional classification of budget expenditures is a grouping of expenditures at the state, regional, and local levels which plays a significant role in the field of management [13].

A specialized institutional system of financial support for the agro-industrial complex has been formed through organizations that were transferred to JSC National Management Holding Baiterek in 2021. The process of receiving subsidies is fully automated. A transition has been made from compulsory agricultural insurance to voluntary. However, there are still several issues. These include a low assessment of financial institutions for collateral security of small and medium-sized farmers, limited availability of credit and budget funds, incomplete internet coverage of rural areas throughout the republic, and subsidies in the agro-industrial complex being carried out in only 12 areas and 51 types.

The index of physical volume of gross output (services) of agriculture, and the share of agriculture in the country's GDP reflect the growth of the industry's share at low output volumes and its decrease at higher ones. So, in 1995, the share of agriculture was 12.3%, and in 2022 it decreased and amounted to 9.1%.

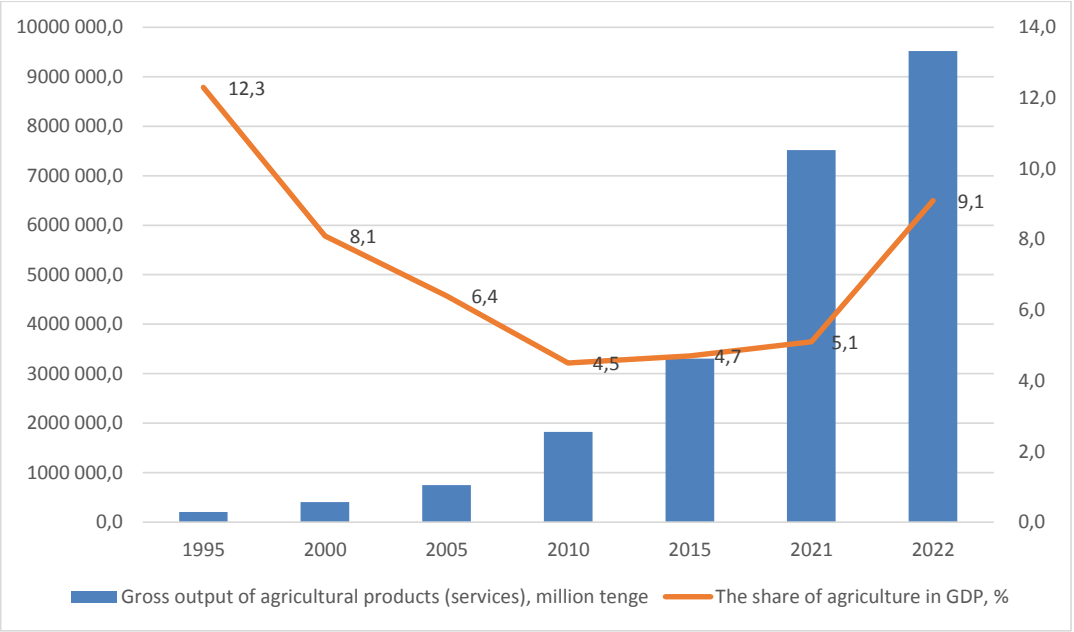

Figure 3 – Index of physical volume of gross output (services) of agriculture, and its share in the country's GDP (%)

Note: Compiled by authors based on the source [17].

In 2021, the total value of agricultural, forestry, and fisheries products amounted to 7376 billion tenge, which is 2.5% less than the same period in 2020. The decrease in production is attributed to a 6.7% decline in crop production. The continuing trend of a low share of agriculture in the country's GDP is due to the problems of the industry that have not been resolved at the proper level:

- low labor productivity (labor productivity per 1 employed in agriculture: 2015 – 1.2 million tenge, 2016 – 1.4 million tenge, 2017 – 1.7 million tenge, 2018 – 2.1 million tenge, 2019 – 2.4 million tenge) and a high share of employment (29.7% of those employed in rural areas work in agriculture, forestry, and fisheries);
- the predominance of extensive growth of the industry in comparison with intensive growth, depreciation of machinery and equipment;
- lack of competitiveness for certain types of products, where the share of imports and a low share of exports of processed products prevail (Export of processed products: 2015 – 945.1 million USD, 2017 – 1,081 million USD, 2018 – 1 $133.5 million 2019 – $1,107.1 million);
- underdevelopment of the trade and logistics infrastructure and the virtual absence of electronic commerce (only 21 transport and logistics centers operate in Kazakhstan, the concept of wholesale distribution centers is enshrined in the Law of the Republic of Kazakhstan "On the regulation of trading activities", only in 2019);
- in the total volume of production, a high share (44%) is occupied by non-competitive products produced by personal subsidiary farms (personal and subsidiary farms produce 26.6% of all crop production and 65.8% of livestock products) [14].

The Republic of Kazakhstan completed the implementation of the State Program for the development of the agro-industrial complex for the period of 2017–2021. The program aimed to achieve a 2.5-fold increase in labor productivity within the agro-industrial complex and the export of processed agricultural products compared to 2017 over 5 years.

The program directed to increase the competitiveness of the agro-industrial complex by raising labor productivity from 1.2 million tenge per person employed in agriculture in 2015 to 3.7 million tenge by 2021. Additionally, the program aimed to increase the export of processed products from 945.1 million US dollars in 2015 to 2400 million US dollars in 2021.

Table 1 – Index of physical volume of gross output (services) of agriculture in the context of crop and livestock production from 2015 to 2022

Indicators	2015	2016	2017	2018	2019	2020	2021	2022
Gross output of agricultural products (services)	3 307 009,6	3 684 393,2	4 070 916,8	4 474 088,1	5 151 163,0	6 334 668,8	7 515 433,5	9 481 179,8
Index of physical volume of gross output (services) of agriculture, in %	103,4	105,4	103,0	103,5	99,9	105,7	97,7	109,1
gross crop production								
million tenge	1 825 236,7	2 047 580,8	2 249 166,9	2 411 486,7	2 817 660,6	3 687 310,3	4 387 236,5	5 808 259,8
index of physical volume of gross crop production, in %	104,0	107,5	102,2	103,2	96,4	107,8	93,4	105,6
gross livestock production								
million tenge	1 469 923,0	1 621 541,4	1 810 914,1	2 050 455,8	2 319 496,7	2 637 460,7	3 116 973,5	3 658 757,6
index of the physical volume of gross livestock production, in %	102,7	102,8	103,9	103,9	104,0	103,1	103,6	105,1
Note: Compiled by authors based on the source [17].								

To achieve this objective, the program outlines nine tasks that cover various aspects, including ensuring food security, improving financing accessibility for agribusiness entities, promoting scientific research, facilitating technology transfer, improving technical equipment, and intensifying the agro-industrial complex.

The financing of the planned goals and objectives under the state program is carried out using 63% of the republican budget and 37% of the local budget (figure 4).

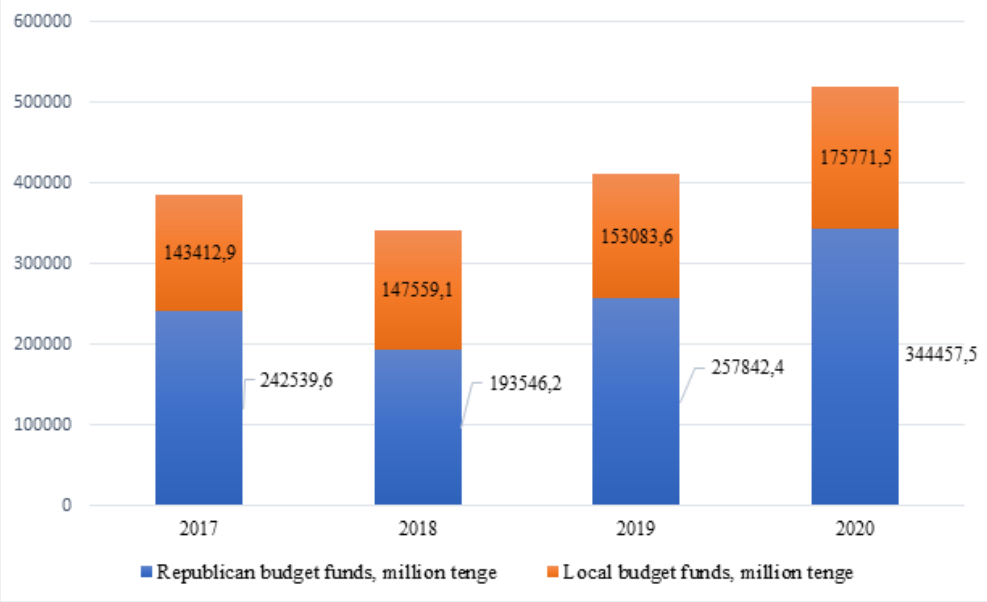

Figure 4 – Funding volumes for 2017–2020

Note: Compiled by authors based on the source [17].

According to Figure 4, during the period of implementation of the State Program for the Development of the Agro-Industrial Complex in 2017–2020, 1,658,212.9 million tenge were disbursed, of which 1,038,385.7 million tenge were from the republican budget and 619,827.1 from the local budget.

Almost 82 percent of the legislative violations are taken by financial violations. The second highest cause for concern is the inefficient allocation of budgetary funds in the agricultural sector,

accounting for just over 18%. These factors are commonly identified during audits, even when the state's perspective is taken into account. Agricultural issues remain a significant concern. As legislative violations are often linked to financial misconduct and the misuse of budget funds, effective planning is crucial to ensure relevance with the data and documents of the sphere itself [15].

It is worth noting that there have been no other instances of violations in the past two years. The index for 2019 is particularly noteworthy as it accounts for over 99% of the total share, as shown in table 2.

Table 2 – Classification of violations of the codification of the RK in the use of budget funds in the agricultural sector during the period of 2017–2020

The sorts of violation, including:	2017		2018		2019		2020	
	thousand tenge	%	thousand tenge	%	thousand tenge	%	thousand tenge	%
financial violation	150	0.2	29 619,1	100	288 301,7	99,7	37 543,3	100
not effective planning	79 171	99,8	-	0	-	0	-	0
not effective using	-	0	-	0	671,8	0,2	-	0
Total:	79 321	100	29 619,1	100	288 973,5	100	37 543,3	100
Note: Made by the author on taken data from the Revision Commission RK.								

The majority of violations of the country's legislation are related to financial misconduct, followed by ineffective planning and inefficient use of resources. It is important to mention that the number of violations increased by 99% until 2019, but then sharply decreased in 2020.

The increase in violations of regulatory legal acts when using budget funds can be attributed to factors such as the insufficient competence of officials in state audit objects or illegal actions that do not comply with the norms of budget legislation during the implementation of budget programs or the strategic plan.

Therefore, the budget system failed to comply fully with the principle of validity due to the lack of a thorough analysis of the need for budget funds. Unjustified calculations and inefficient planning of budget funds were included in the budget application, resulting in the complete non-utilization of budget funds for several budget programs from 2017–2020, totaling 79,171.0 thousand tenge.

State support for the agro-industrial complex is mainly carried out through budget lending, participation in the formation or increase in the authorized capital of specialized organizations, subsidies, etc. The creation of agricultural cooperatives is aimed at satisfying the requirements of cooperative members, protecting their interests, increasing income, and creating a competitive environment in the areas of production, processing, marketing, and storage of agricultural products. These organizations are mainly involved in activities such as production, processing, marketing, and storage of agricultural products, including aquaculture products like fish farming. In addition, agricultural cooperatives provide inputs and various services to their members.

During the analyzed period, there was a significant increase in violations related to the use of budget funds in the subsidizing process, which accounted for a large portion of the total indicators when compared to the three base years and previous periods.

Additionally, violations of non-alienation of purchased equipment ranked second in the last period of the year, which is directly related to non-compliance with norms, laws, and legislation on the provision of subsidies in the agricultural sector. It should be noted that funds were not used for the purchase of modern equipment in accordance with subsidy rules.

Agriculture is traditionally represented by two main sectors:

The agricultural sector covers various areas of development, including livestock farming, which includes breeding cattle, sheep, horses, camels, pigs, goats, and poultry farming.

Crop production is the basis of the country's agriculture, with spring wheat being the predominant crop. Other common crops include rice, buckwheat, barley, oats, millet, corn, sugar beets, and oilseeds such as sunflowers and canola. In addition, cotton, flax, potatoes, apples, melons, and grapes are grown.

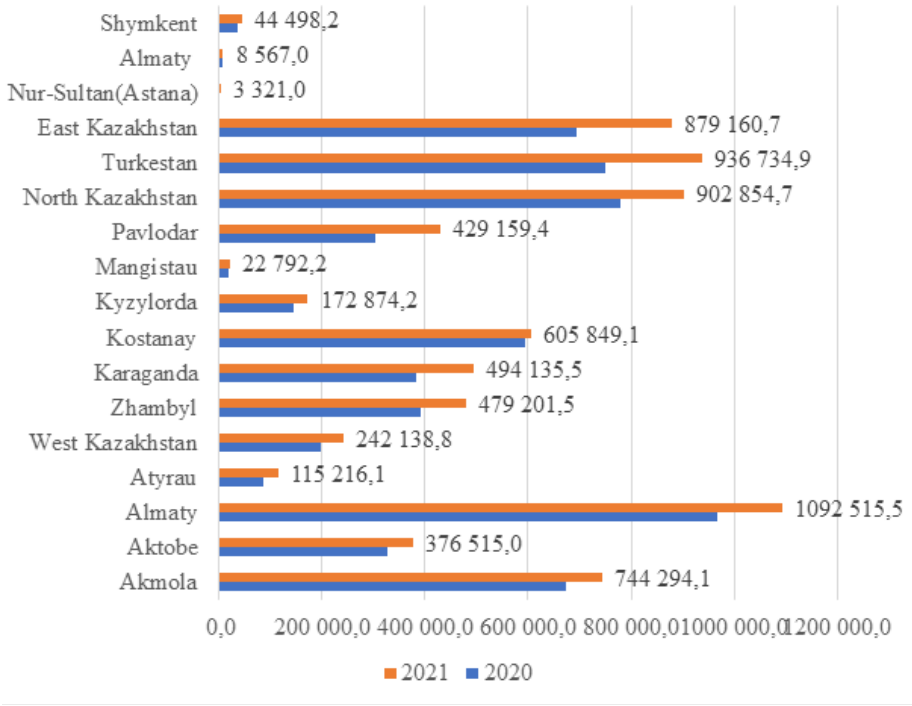

Figure 5 – Funding volumes for 2020–2021

Note: Compiled by authors based on the source [17].

In terms of the overall structure of gross agricultural output, crop production accounts for 68.7%, animal husbandry for 31.1%, and services for 0.2% (figure 6).

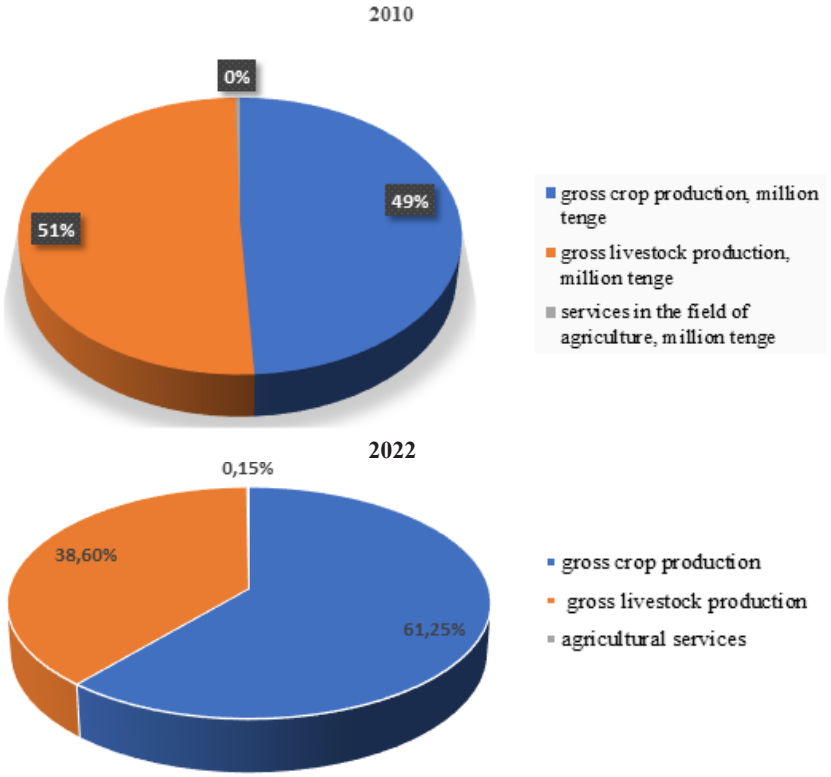

Figure 6 – Gross output volumes of agricultural products from 2010 to 2022

Note: Compiled by authors based on the source [17].

According to Figure 6, gross agricultural output in 2022 amounted to 5,808.6 billion tenge, with an annual increase in volume since 2010 of 4,512.6 billion tenge, compared to the same period last year – by 1,183.5 billion tenge.

Crop production increased by 9.1% in 2022 compared to 2010, amounting to 3,658.3 billion tenge, while livestock production increased by 3.1% to 2,637.5 billion tenge. However, their share in 2019 decreased from 52% to 44% compared to 2015. In 2019, the share of agricultural enterprises in gross output increased from 21% to 25%, while the share of individual entrepreneurs and peasant or farm enterprises increased from 27.2% to 31.1%.

To assess the dependence of the volume of products and services on inflation, GDP growth rates, unemployment rates, index, investments in fixed capital, physical volume of industrial production, and average annual exchange rate of the US dollar, a multifactor regression model was constructed. At the same time, factor variables were selected based on fundamental macroeconomic indicators (figure 7).

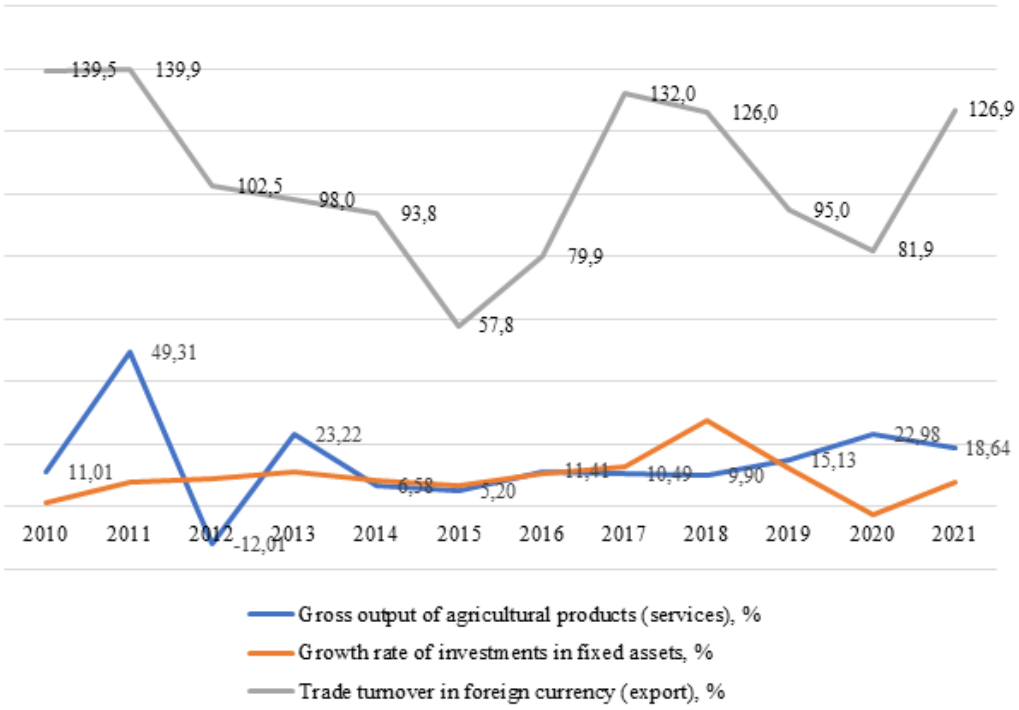

Figure 7 – The main indicators affecting the products and services

Note: Compiled by authors based on the source [17].

As a result of the regression analysis, it was revealed that the products and services are directly affected by the growth rate of investment in fixed capital and the volume of trade in foreign currency (export).

Regression equation:

$$Y = 5{,}884726 + 0{,}05\ X \qquad (1)$$

The physical volume index of agricultural production and the share of agriculture in the country's GDP reflects the growth of the industry's share at low output volumes and its decline at higher ones. In 1995, the share of agriculture was 12.3%, decreasing to 5.3% in 2020. Meanwhile, gross agricultural output increased from 75.3% to 105.6%.

An analysis of the financial and economic activity of state investment organizations in the industry revealed several violations, including inefficiency, decreased net profit, reduced dividends, and potential misuse of a budget loan from the republican budget. Furthermore, there is a failure to achieve results when using the approved budget funds, a lack of control over the intended use of loan funds by final borrowers, and insufficient monitoring of the harvest for which the lending was carried out.

Large farms are concentrated mainly in the northern regions of the country, where rain-fed agriculture is practiced. These regions primarily cultivate grains and oilseeds. Livestock farming has been developing in the northern regions with state support over the past 5–7 years. The breed composition of farm animals is being transformed. The subsidy covers 20% to 80% of the costs. An investment subsidy is available to partially compensate for investment costs in construction, installation work, machinery, and equipment in 49 areas. Large farms and agricultural holdings generally have a well-equipped production and material base, which enables them to introduce new technologies. They also own production facilities such as agricultural machinery, elevators, and warehouses, allowing for the timely implementation of new technologies. At the same time, small and medium-sized business representatives require state funding to sell export-oriented products, thereby increasing industry competitiveness in the regions.

Conclusion

Despite recent positive growth dynamics, the agricultural sector remains one of the low-profit sectors of the domestic economy in Kazakhstan, with many negative trends yet to be overcome. While the country has enormous potential in the agro-industrial complex, its current contribution to GDP is only 5% compared to almost a third in the 90s. Therefore, by making the most effective use of the existing potential, the country's agro-industrial complex has the opportunity to achieve the necessary scale of agricultural production. This will solve the problems of food security, create additional jobs, enable the country to take a leading position in the world market and increase its export potential. A targeted agricultural policy, combined with an effective government support mechanism, can ensure high productivity in this industry. The mechanism of state support includes various forms and methods of influencing the industry, mainly through budget lending, participation in the formation or increase of the authorized capital of specialized organizations, and subsidies. In the Republic of Kazakhstan, measures have been defined for state control and regulation of the development of the agro-industrial system in rural areas. To further support the agricultural sector, strengthening lending and subsidies are potential options.

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АГРОӨНЕРКӘСІПТІК КЕШЕНДЕ БЮДЖЕТ ҚАРАЖАТЫН ПАЙДАЛАНУДЫҢ ТИІМДІЛІГІН БАҒАЛАУ

Аңдатпа

Соңғы жылдары агроөнеркәсіптік кешен еліміздің азық-түлік қауіпсіздігін қамтамасыз етуде шешуші рөл атқаратын Қазақстан Республикасы экономикасының аса маңызды секторына айналды. Ауыл шаруашылығын мемлекеттік қолдау – бұл ауыл шаруашылығы салаларының кірісіне, ауыл шаруашылығы өндірісінің құрылымы мен ауқымына, агроазық-түлік нарығына, ауылдың әлеуметтік құрылымына әсер ететін шараларды қамтитын көп қырлы механизм. Бұл қолдау әртүрлі әкімшілік деңгейдегі бюджеттерден қаржы ресурстарын бөлу арқылы жүзеге асырылады. Негізгі мақсат – Қазақстанның ауыл шаруашылығы саласына бөлінген бюджет қаражатын пайдалану тиімділігін бағалау. Бұл мақсатқа жету үшін талдаудың экономикалық-статистикалық, бағалау-салыстырмалы, логикалық және аналитикалық әдістерінің жиынтығы қолданылды. Нәтижелер мемлекеттік реттеудің тиімді тетіктерімен үйлесетін мақсатты аграрлық саясат саладағы өнімділік пен тиімділіктің жоғары деңгейіне қол жеткізе алатынын көрсетті. Алайда осы жетістіктерге қарамастан, агроөнеркәсіп кешенінің экономиканы қалыптастырудағы қазіргі рөлі жеткіліксіз деп саналады. Бұл саланың макроэкономикалық көрсеткіштерге қосқан үлесін бағалайтын көрсеткіштермен дәлелденеді. Қазақстан Республикасының агроөнеркәсіптік кешенінің қазіргі даму жағдайын бағалау соңғы жылдардағы оң өсу үрдісін көрсетеді. Дегенмен аграрлық сектор әлі де толық еңсерілмейтін тұрақты қиындықтарға тап болып, отандық экономиканың рентабельділігі төмен сегменттерінің бірі болып қала береді.

Тірек сөздер: ауыл шаруашылығы, субсидиялар, бюджет қаражаты, агроөнеркәсіптік кешен, мемлекеттік аудит, қаражатты игеру, инвестициялар, мемлекеттік қолдау.

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ОЦЕНКА ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ БЮДЖЕТНЫХ СРЕДСТВ В АГРОПРОМЫШЛЕННОМ КОМПЛЕКСЕ

Аннотация

В последние годы агропромышленный комплекс превратился в важнейший сектор экономики Республики Казахстан, играющий ключевую роль в обеспечении продовольственной безопасности страны. Государственная поддержка сельского хозяйства представляет собой многогранный механизм, включающий меры, влияющие на доходы сельскохозяйственных предприятий, структуру и масштабы сельскохозяйственного производства, агропродовольственный рынок, социальную обстановку в сельской местности. На поддержку агропромышленного комплекса Казахстана выделяются финансовые ресурсы из бюджетов различных административных уровней. Основная задача – оценить эффективность использования бюджетных средств, выделяемых на поддержку аграрного сектора Казахстана. Для достижения поставленной цели использовалось сочетание методов экономико-статистического, расчетно-сравнительного, логического и аналитического анализа. Полученные результаты свидетельствуют о том, что целенаправленная аграрная политика в сочетании с эффективными механизмами государственного регулирования позволяет достичь высокого уровня производительности и эффективности в данной отрасли. Тем не менее текущая роль агропромышленного комплекса в формировании экономики считается недостаточной. Об этом свидетельствуют показатели, оценивающие вклад отрасли в макроэкономические ориентиры. В заключение следует отметить, что оценка текущего состояния развития агропромышленного комплекса Республики Казахстан отражает положительную тенденцию роста в последние годы. Аграрный сектор остается в числе менее прибыльных сегментов отечественной экономики, сталкиваясь с постоянными проблемами, которые еще предстоит полностью преодолеть.

Ключевые слова: сельское хозяйство, субсидии, бюджетные средства, агропромышленный комплекс, государственный аудит, освоение средств, инвестиции, государственная поддержка.