# Strategic Audit and Economic Efficiency of Tourism Development in Kazakhstan: International Practices and Policy Implications

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**ABSTRACT:** The purpose of this study is to conduct a rapid audit of the effectiveness of government support measures in the tourism sector of the Republic of Kazakhstan and to develop recommendations for im-proving strategic control tools. The study employed methods of systems analysis, documentary re-search, induction, and statistical calculations. The informational basis included data from the tourism satellite account and reports from state programs. The analysis revealed a low level of budget fund utilization (in some subprograms less than 30%), a lack of correlation between the amount of funding and achieved results, and issues with the reliability and completeness of reporting. In 2024, actual funding of the State Program amounted to only 17.2% of the planned amount, while half of the target indicators were not achieved. Additionally, systemic shortcomings in the planning and evaluation of investment projects were identified. The conclusion proposes measures to update target indicators, integrate Sustainable Development Goals (SDGs) into efficiency audits, improve statistical accounting, and develop a methodology for assessing the effectiveness of subsidies. Implementation of these recommendations will enhance transparency and the efficiency of tourism sector development in Kazakhstan.

**Keywords:** tourism, efficiency audit, government control, budget funds, government support, budgetary programs, financial provision.

## I. INTRODUCTION

Tourism is becoming one of the key drivers of economic growth in many countries, as it stimulates national income growth due to its close ties with other sectors of the economy [1, 2]. Tourism has a significant impact on the level of socio-economic development and the quality of life in many regions. At the same time, the nature of this impact can be multidirectional: it may be positive through increased employment, value-added growth, and investment inflows or negative, due to increased environmental pressure and potential conflicts with local communities [3]. The active development and promotion of the tourism sector is one of the strategic goals of the Republic of Kazakhstan. To support tourism, funds from various levels of

government budgets are allocated for the development of the sector. For example, more than 5 billion tenge is allocated annually for the implementation of budget programs in the tourism sector [4].

The regional analysis in this study focuses primarily on regions where tourism is explicitly identified as a development priority in strategic and program documents. Accordingly, the availability and completeness of regional data are higher for these territories, as they are more actively involved in tourism-related planning, funding, and reporting. This selective regional focus provides a more reliable basis for evaluating how effectively budgetary resources are managed in priority tourism areas. In this context, assessing the effectiveness and improving the control mechanisms for budget spending allocated to the development of the tourism industry in the Republic of Kazakhstan is of particular relevance [5].

The aim of this study is to conduct a rapid audit of the effectiveness of tourism sector development and to develop measures to improve performance audit mechanisms in the Republic of Kazakhstan. A rapid audit is a focused, expedited review that is carried out more quickly and frequently while employing the use of digital, automated tools, such as mobile apps and specialized software, to accelerate the process. These audits usually use a risk-based methodology, concentrating on possible risks and issues to deliver results almost instantly and facilitate prompt resolution of issues found. Gaining quick insights into compliance, quality, and risk management is the aim, which enables companies to spot issues, take remedial action, and enhance procedures more quickly than they could with conventional auditing techniques. In addition to abiding by the 5 Cs of internal auditing, which are comprehensive, clear, concise, consistent, and constructive, a rapid audit follows a rather strict methodology of defining criteria that determines its scope and execution. Firstly, there is a strict time constraint; a rapid audit is conducted over weeks or a few months unlike multi-year audits, and it prioritizes swift data collection and analysis to inform near-term decision-making. Secondly, strategic scoping, in rapid audit, the focus is narrowed down to a limited set of high priority objectives, key performance indicators, or specific budget programs, rather than attempting to evaluate an entire sector exhaustively. Thirdly, it explicitly acknowledges and works within inherent data limitations. This often means relying on immediately available administrative data, preliminary reports, and documentary analysis rather than conducting original, large-scale surveys or complex econometric modeling. By simplifying the audit process and producing faster results than traditional methods, rapid audits are justified by their capacity to offer timely, cost-effective, and targeted insights. Notably, the World Bank uses a rapid results approach (RRA) which is compromising of rapid audits to help decision makers, stakeholders, and partners achieve tangible results within 100 days. Among the advantages of rapid audits includes significant financial savings, improved responsiveness to new problems, increased efficiency, and improved adaptation to shifting business environments.

## II. RELATED WORK

A significant number of studies are devoted to the problems of exploring tools for the effective use of budgetary funds. Researchers most commonly identify instruments such as budget reviews, budget monitoring, state assignments, and government programs as the most widely used tools [6-8]. Currently, increased attention is being paid to issues related to the improvement of public audit mechanisms [9]. Public sector audit is understood as a systematic process of objectively obtaining and evaluating evidence to determine whether information or actual conditions conform to established criteria [10]. Most researchers assert that audit plays a key role in strengthening financial transparency of budget expenditures by providing assurance of the effective use of budget funds [11, 12]. Supreme audit institutions (SAIs) usually conduct three types of audits: financial audit, compliance audit, and performance audit.

The most popular operationalization in the academic literature of performance auditing is based on the Economy, Efficiency and Effectiveness (3E) framework. This conceptualizes the shift from compliance auditing to performance auditing, or assessment of public expenditures not only in terms of compliance with procedures, but also in terms of the results that are achieved. As such, it moves focus to whether resources are allocated and spent, what outputs are delivered and whether policy outcomes are achieved.

Public sector involvement in the tourism sector is often justified based on underlying situations such as market failures, positive externalities, and coordination problems between public and private actors. At the

same time, empirical data indicates that public tourism expenditure is sensitive to institutional context. Insufficient coordination across government levels, low capacity to implement policy interventions coupled with inadequate adjustment of goals in tourism policy make the relationship between budget provisions and socio-economic development outcomes tenuous, even when formal goals are met [13]. However, the SDGs are increasingly understood as a tool to assess the wider economic, social and environmental contribution and impact of tourism policies rather than as an additional layer of reporting requirements. In practice, the SDGs provide a context for assessing the impact of public interventions and whether economic, social and environmental objectives will be achieved in the long term [14].

To carry out these types of audits, the International Organization of Supreme Audit Institutions (INTOSAI) has developed the International Standards of Supreme Audit Institutions (ISSAIs): ISSAI 200 Principles of Financial Auditing [15], ISSAI 300 Principles of Performance Auditing [16], and ISSAI 400 Principles of Compliance Auditing [17]. Financial audit enables the evaluation of the accuracy of financial statements and ensures compliance with regulatory requirements. Studies show that financial audits improve the accuracy of financial reporting and the transparency of information regarding the use of public resources, thereby strengthening trust in financial governance [18, 19]. Compliance audit (supervisory audit) is aimed at promoting transparency and ethical behavior, preventing fraud and corruption, and encouraging inclusiveness and compliance with standards [20]. The results of such audits help hold public officials accountable for unethical behavior and enhance accountability mechanisms through greater governmental transparency [21].

Performance audit evaluates how effectively government resources are used to achieve national goals and intended outcomes. As noted by researchers, performance auditing goes beyond merely examining financial reports and delves into the analysis of efficiency indicators, cost-effectiveness, risk management, and compliance with sectoral regulations [22]. Unlike financial control, the primary objective of performance auditing is to assess the activities of departments and organizations in terms of their use of budgetary resources. In performance audit, it is imperative that the 3 E's (Economy, Efficiency, and Effectiveness framework) are utilized. Economy is the ability to minimize the cost of resources for performing activities while ensuring top quality. Efficiency means achieving a good balance between the output (goods and services) and the resources used while effectiveness refers to the extent to which organizations are achieving their objectives in terms of the impact of their activities. A 2024 study in the Ghanaian public sector focused on enlightening and educating civil servants on the importance of utilizing the 3 E's framework in carrying out audits of the public sector [23]. Rajib and Hoque [24] in another study highlighted that public sector auditing has been merely studied in developing countries and they moved the notion that encouraged the adoption and practice of the 3 Es framework to ensure that each audit reflected efficiency, economy and effectiveness. This study/audit aims to apply this framework to evaluate Kazakhstan's tourism programs, assessing not just spending (economy) but the link between funding, outputs, and ultimate goals (efficiency and effectiveness). Performance audits allow focusing on areas with potential for improvement and help to formulate constructive recommendations for optimizing and increasing the efficiency of the audited entities [25].

In recent years, Sustainable Development Goals (SDG) auditing has become increasingly relevant. This type of audit assesses the effectiveness of measures taken to implement or achieve strategic objectives related to the SDGs [26,27]. At the same time, the SDG audit model remains underexplored, and conducting this type of audit is still a relatively new practice. The intervention of the government in tourism is mostly as a result of market failure such as the under-provision of public goods and the presence of externalities, and to achieve wider policy goals like economic growth, job creation, and sustainable development [28]. Chen [29] proposed an improved model that involves government intervention in the tourism sector and green tourism advocates. This model supplied the government with three practical implications, one of which is that the number of subsidies for green travel agents can be funded by charging non-green ones. For both the tourist sector and the government, collaboration in technical innovation, such as low-carbon technology, is strongly promoted in order to lower the cost disparity between green travel agency products and non-green ones. The third practical implication is that green travel agencies that produce green tourism goods can meet their corporate social responsibility while also improving their social image. Salauatova et al. [30] concluded in

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their study that Kazakhstan's rural regions are relatively concentrated in terms of economic diversification, and investment in infrastructure such as roads, airports, and telecommunications, as well as marking and promoting natural and cultural attractions, will be a path to diversifying the economy through tourism development.

The relevance of SDG auditing is underscored by a strong academic and policy consensus on tourism's multi-faceted role as a catalyst for sustainable development [31, 32]. The United Nations World Tourism Organization (UNWTO) frames tourism as vital to achieving all SDGs, emphasizing its contribution across five pillars, including sustainable economic growth, social inclusiveness, and environmental protection. This perspective is supported by studies indicating that well-managed tourism can directly advance specific goals, such as promoting decent work and economic growth (SDG 8), and eradicating poverty (SDG 1). Sadly, without proper governance, tourism can lead to environmental degradation and social disruption without proper governance, creating a critical need for balanced oversight. This consensus positions SDG auditing not merely as a technical exercise but as an essential mechanism to ensure the sector's development is truly sustainable, justifying a move beyond purely economic metrics to include social and environmental indicators [33, 34].

## III. MATERIAL AND METHOD

To achieve the research objective, a multi-level methodology for strategic and economic analysis was developed, incorporating both quantitative and qualitative assessment methods. In this study, SDG-related indicators were not empirically audited at the national level; instead, existing tourism-linked SDG metrics used in Kazakhstan were reviewed analytically, and an SDG-audit framework is proposed as a methodological extension of performance auditing for future application. The analysis was based on official statistical data of the Republic of Kazakhstan, including:

- Data from the Tourism Satellite Account compiled by the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan (MNE RK);
- Indicators from the State Program for the Development of the Tourism Industry of the Republic of Kazakhstan for 2019–2025;
- Budget reports from the Ministry of Tourism and Sports of the Republic of Kazakhstan;
- Regional development plans for 2021–2025.

During the data collection process, international methodological standards were taken into account, including the recommendations of the World Tourism Organization (UNWTO).

To measure the economic impact of tourism on Kazakhstan's economy, the following key indicators were used:

- Domestic tourism consumption in value terms, disaggregated by types of tourism, tourism products, and visitor categories;
- Production account for tourism-related and other sectors of the Kazakh economy;
- Total domestic supply volume of tourism sectors;
- Employment indicators in the tourism sector;
- Aggregate gross value added of tourism-related industries;
- Direct contribution of tourism to the national economy — calculated as the ratio of the gross value added of the tourism sector to GDP.

Analysis of these statistical indicators over time made it possible to identify and describe the main trends in tourist flows, assess the economic efficiency of the tourism sector, and determine its contribution to the national economy. To evaluate the effectiveness of government support measures allocated for the development of the tourism sector, methods such as systems analysis, document study, induction, and statistical calculations were applied. The assessment of the performance of national and regional government bodies in achieving the goals outlined in strategic documents related to the tourism sector was carried out by analyzing the levels of budget fulfillment and achievement of planned target indicators. The audit period covered the years 2021–2022.

The degree of achievement of the target indicators set out in the strategic tourism development plans was calculated using the following formulas:

- $Si = Fi / Pi$ when the desired development trend is an increase in values;
- $Si = Pi / Fi$ when the desired development trend is a decrease in values.

Where *Si* is the degree of achievement of the target indicator, *Fi* is the actual value of the *i-th* performance indicator of the strategic development plan, *Pi* is the planned value of the *i-th* performance indicator of the strategic development plan.

Non-linear indicators, including ecological thresholds and sustainability-related constraints, are examined in this study through a qualitative and contextual analytical approach. Rather than being treated as proportional targets, such indicators are considered boundary conditions that frame the interpretation of economic and performance results. Their assessment is based on policy documents, strategic objectives, and international audit practices (SDG-oriented performance audits), allowing the identification of systemic risks, planning inconsistencies, and potential trade-offs between economic efficiency and environmental or social sustainability.

### 1. EXPERT SURVEY AND QUALITATIVE TRIANGULATION

At the second stage of the study, from June 3 to June 20, 2025, an expert survey was conducted to triangulate the findings of the performance audit and to validate identified systemic issues in tourism development and government support mechanisms. The survey targeted experts working in tourism policy, public finance, audit, and tourism business development. The sampling criteria included a minimum of 10 years of professional experience in the tourism or public administration sector and at least three publications indexed in Scopus, Web of Science.

The expert panel consisted of 35 respondents, including specialists from national and regional tourism authorities, public audit and financial control bodies, tourism development institutes and quasi-public organizations, private tour operators and hospitality sector associations and academic researchers specializing in tourism economics and public sector auditing. All experts were contacted via e-mail and provided with information on the purpose and structure of the study. Participation was voluntary and anonymous.

### 2. DATA ANALYSIS

At the third stage, from June 21 to June 30, 2025, the experts who consented to participate completed a structured questionnaire distributed electronically. The questionnaire included the following open-ended research question: "Which priority directions are most critical for improving the effectiveness of government-supported tourism development and performance control mechanisms in Kazakhstan?"

To assess the consistency of expert opinions, Kendall's coefficient of concordance (W) was calculated using SPSS software. The resulting value of W = 0.67 (p < 0.01) indicates a high level of agreement among experts, confirming the reliability of the qualitative findings. Additionally, a chi-square goodness-of-fit test was applied to evaluate the adequacy of the expert sample. Based on observed expert responses across four priority categories (O = [9, 8, 10, 8]) and equal expected frequencies (E = [8.75, 8.75, 8.75, 8.75]), the calculated value $\chi^2 = 0.46$, which is below the critical threshold (7.815 at $\alpha = 0.05$), indicating that the sample size is sufficient for interpretative conclusions.

## IV. RESULTS OF THE PERFORMANCE AUDIT OF THE TOURISM SECTOR IN THE REPUBLIC OF KAZAKHSTAN

### 1. RESULTS OF THE EXPERT SURVEY AND TRIANGULATION OF PERFORMANCE AUDIT FINDINGS

The results of the expert survey confirm the findings of the performance audit, particularly regarding the weak linkage between allocated budget funds and achieved outcomes, insufficient demand for support measures at the regional level, and the formal nature of reporting practices. Experts emphasized that improving audit methodologies, enhancing intergovernmental coordination, and integrating sustainability

indicators are critical prerequisites for increasing the effectiveness of tourism development programs (Table1).

**Table 1.** Priority directions for improving the effectiveness of tourism development and government support.

| Primary direction group | Sub-direction | Key measures identified by experts |
|---|---|---|
| Institutional and audit-related | Performance control | – strengthening the link between budget allocations and outcome indicators;<br>– introducing risk-based and rapid audit approaches;<br>– improving accountability of implementing agencies |
| Financial and economic | Budget efficiency | – increasing demand for support measures through better communication with tourism businesses;<br>– revising subsidy mechanisms based on cost-effectiveness;<br>– reducing underutilization of allocated funds |
| Organizational and managerial | Program implementation | – improving coordination between central and regional authorities;<br>– reducing delays in procurement and reporting procedures;<br>– introducing standardized monitoring tools for regional projects |
| Sustainability-oriented | SDG integration | – expanding performance indicators beyond economic metrics;<br>– incorporating social and environmental criteria into audits;<br>– aligning tourism programs with sustainable development goals |

Source: compiled based on expert survey results.

## 2. ASSESSMENT OF THE EFFECTIVENESS OF GOVERNMENT SUPPORT MEASURES FOR THE TOURISM SECTOR IN THE REPUBLIC OF KAZAKHSTAN

The expenditures of the Ministry of Tourism and Sports allocated for the implementation of budget programs in the tourism development sector were increased by 20.6% in 2024 compared to the initially approved figures, following revisions and adjustments. In 2024, a total of 4,589.6 million tenge from three budget programs was allocated to achieve the strategic goal of developing a competitive tourism industry. However, 633.3 million tenge remained unutilized, with the majority of this amount (632.4 million tenge) associated with the budget program "Stimulating the Development of Tourism and Tourist Activities." As a result, the overall utilization of funds allocated for tourism programs in 2024 was 88.1% (see Table 2).

**Table 2.** Utilization of budget funds allocated for tourism support in 2024 (million tenge) [4].

| Indicator | Planned financing of budget program, mln tenge | | Paid obligations | % Execution |
|---|---|---|---|---|
| | Initial | Adjusted | | |
| 1. 043 Formation of the national tourism product and its promotion in international and domestic markets | 1185.4 | 2778.0 | 2777.04 | 100,0 |
| 2. 045 Educational services for training personnel in the field of tourism | 1990.8 | 1726.7 | 1726.72 | 100,0 |

| | | | | |
|---|---|---|---|---|
| 3. | 051 Stimulating the development of tourism and tourist activities | 612.7 | 402.0 | 85.83 | 21,3 |
| 4. | 051/100 Subsidizing the costs of tour operators for each foreign tourist in inbound tourism | 75.0 | 54.7 | 5.87 | 10,7 |
| 5. | 051/101 Subsidizing the cost of tickets included in the tourism product for air transport of underage passengers within Kazakhstan | 357.8 | 211.1 | 76.21 | 36,1 |
| 6. | 051/104 Targeted current transfers to subsidize part of the costs of businesses for the maintenance of sanitary and hygiene units | 179.9 | 136.3 | 3.75 | 2,8 |
| 7. | Total | 4401.7 | 5308.7 | 4675.4 | 88,1 |

Under budget program 043, funds totaling 2,778 million tenge were allocated to shape Kazakhstan's tourism image, with 2,777.04 million tenge executed. Due to delays in submitting work completion reports and invoices, 930.2 thousand tenge of the budget remained unutilized by the end of 2024. Spending on activities under budget program 043 increased by 1,451.5 million tenge, which is nearly double the amount from 2023. The planned direct performance indicators for subprogram 043 were fully achieved (see Table 3).

**Table 3.** Achievement of direct performance indicators under subprogram 043 in 2024.

| Direct performance indicators | Plan | Actual | % Execution |
|---|---|---|---|
| 043 Formation of the national tourism product and its promotion on international and domestic markets | | | |
| Number of international tourism exhibitions abroad attended by Kazakhstan | 4 | 4 | 100 |
| Number of tourism events held for domestic and inbound tourism | 19 | 19 | 100 |
| Number of events promoting the country on the international market | 13 | 13 | 100 |
| Number of digitization initiatives in the tourism sector | 5 | 5 | 100 |
| Number of serviced and supported tourism web portals | 1 | 1 | 100 |
| Number of advertising campaigns to promote Kazakhstan's tourism potential to the target audience | 2 | 2 | 100 |
| 045 Educational services for tourism workforce training | | | |
| Number of students admitted to bachelor's programs | 577 | 577 | 100 |
| 051/100 Subsidizing tour operators' costs for each inbound foreign tourist | | | |
| Number of foreign tourists attracted by tour operators | 3645 | 3645 | 100 |
| 051/101 Subsidizing airfare for underage passengers within Kazakhstan | | | |
| Number of children transported by air | 4221 | 4221 | 100 |
| 051/104 Subsidizing part of business costs for maintaining sanitary and hygiene units | | | |
| Number of foreign tourists attracted by tour operators | 3645 | 3645 | 100 |
| Number of children transported by air | 4221 | 4221 | 100 |
| Number of sanitary and hygiene units located at roadside service facilities | 334 | 15 | 4.5 |

In 2024, expenditures under budget program 045 "Educational services for tourism workforce training" increased by 77.1% compared to 2023. With a planned budget of 1,726.7 million tenge, the program was executed 100%. The final outcome indicator — number of students admitted to bachelor's programs was fully achieved. For budget program 051 "Stimulating the development of tourism and tourist activities," 402 million tenge was allocated in 2024, of which only 85.83 million tenge was utilized an execution rate of 21.3%. The total amount of unutilized funds in 2024 was 316.2 million tenge, including 183.7 million tenge due to

prolonged procurement procedures and 132.5 million tenge due to delayed submission of work completion acts and invoices. The program includes three subprograms:

- 051/100: Subsidizing tour operators' costs for each inbound foreign tourist.
  In 2024, 54.7 million tenge was planned (at 15,000 tenge per tourist). Only 5.87 million tenge was utilized, i.e. 10.7%. The main reason for underutilization prolonged procurement procedures, resulting in 48.81 million tenge remaining unused.
- 051/101: Subsidizing airfare for underage passengers within Kazakhstan.
  By the end of 2024, 76.21 million tenge in obligations were paid under this subprogram against a planned 211.1 million tenge (50,000 tenge per child), resulting in an execution rate of 36.1%. The main reason for underperformance was the late submission of supporting documents by "NC Kazakh Tourism" JSC.
- 051/104: Subsidizing part of the costs of maintaining sanitary and hygiene units (SHUs) in the regions of Kazakhstan.

According to the budget plan, 136.3 million tenge was to be allocated in 2024 through targeted current transfers to regional and city budgets. However, only 3.75 million tenge was actually paid. Due to the absence of applications from the regions, 132.5 million tenge was not disbursed by the Ministry of Culture and Sports. Thus, the execution rate for this subprogram was only 2.8%. At the same time, the overfulfillment of this indicator in the Kostanay region highlights significant regional disparities in governance capacity and implementation practices. This divergence suggests that differences in administrative coordination, project readiness, and local oversight play a critical role in shaping the effectiveness of tourism infrastructure support at the regional level. However, at the local level, this indicator was executed at 108.9%, totaling 4.08 million tenge. This led to an over-fulfillment of the target indicator in Kostanay Region by 333.2 thousand tenge due to local budget spending.

The planned direct outcome indicator "Number of sanitary and hygiene units located at roadside service facilities" was achieved at only 4.5% (plan 334 units; actual 15 units). The failure to meet this target in the regions is attributed to the lack of supporting documents from local executive authorities. However, this reason reflects a formalistic approach to task implementation.

## 3. RESULTS OF THE ASSESSMENT OF GOVERNMENT AUTHORITIES' PERFORMANCE IN ACHIEVING TOURISM DEVELOPMENT GOALS

The effectiveness of government support measures for 2024 is assessed based on the indicators established by the State Program for the Development of the Tourism Industry of the Republic of Kazakhstan for 2019–2025. In 2024, 346.23 billion tenge was allocated for the implementation of the Program, while actual funding amounted to only 59.5 billion tenge. Thus, execution reached just 17.2% of the planned amount (Table 4) [35].

**Table 4.** Analysis of financial support for the state tourism development program in Kazakhstan in 2024.

| Name | Plan | Actual | % Execution |
|---|---|---|---|
| Total, mln tenge | 346,225.8 | 59,546.7 | 17.2 |
| – incl. republican budget funds | 50,451.7 | 40,235.3 | 79.7 |
| – National Fund resources | 1,823.0 | 0 | 0 |
| – local budgets | 31,703.3 | 3,874.4 | 12.2 |
| – other sources | 262,247.8 | 22,059.0 | 8.4 |

The category 'other sources' represents an aggregated group of non-budgetary financing reported in official state program documents, including private investments, quasi-public sector funds, and public–private partnership mechanisms. Unlike republican and local budget allocations, these data are characterized by lower transparency and limited verifiability, which restricts their reliability for detailed performance evaluation. By the end of 2024, half of the target indicators had not been achieved (Table 5).

**Table 5.** Achievement of target indicators.

| Target Indicators | Plan | Actual | % Execution |
|---|---|---|---|
| Number of inbound visitors, thousand people | 8.5 | 4.7 | 55.3% |
| Number of inbound tourists, thousand people | 1.2 | 1.2 | 100% |
| Number of domestic tourists, thousand people | 6.0 | 8.6 | 143.3% |
| Number employed in the tourism sector, thousand people | 560 | 490.2 | 87.5% |
| Volume of services provided by accommodation facilities, bln tenge | 210 | 183.0 | 87.1% |
| Volume of investment in the sector, bln tenge | 430 | 513.8 | 119.5% |

The overachievement of domestic tourism targets (143.3%) reflects not only the substitution effect caused by COVID-19-related travel restrictions, but also the cumulative impact of policy and management measures. These include targeted subsidies for domestic air travel, national tourism promotion activities, and increased regional emphasis on short-distance and nature-based tourism products. Together with behavioral shifts toward domestic travel, these factors created a favorable environment for the rapid recovery and expansion of domestic tourism, demonstrating that certain government support measures were effective under crisis conditions.

Due to the epidemiological situation, restrictive quarantine measures at borders, and the January events, inbound tourism in 2024 did not recover to pre-pandemic levels. The target indicator for the number of inbound visitors was not met: the number of foreign nationals crossing the State border of Kazakhstan amounted to 4.7 million, which is 55.3% below the planned value. In contrast, the number of inbound tourists in 2024 reached 1.2 million, fully meeting the target indicator. The number of domestic tourists amounted to 8.6 million, exceeding the planned value by 2.6 million people or 43.3%. COVID-19-related restrictions boosted interest in domestic travel, and this trend continued in 2024, with domestic tourism exceeding pre-pandemic levels.

The target indicator for employment in the tourism sector was not met: the actual number was 490.2 thousand people against a planned 560 thousand, or 86.9% fulfillment. As the number of tourists increased, so did the volume of services provide by accommodation facilities. By the end of 2024, the volume of such services reached 182.87 billion tenge, which is higher than the previous year's figure but fell short of the target by 27.13 billion tenge. Therefore, the target for this indicator was not achieved. In 2024, the volume of capital investments in tourism infrastructure amounted to 513.8 billion tenge, achieving 119.4% of the target and exceeding it by 83.8 billion tenge.

Alongside the issue of timely utilization of allocated budget funds, there is a noticeable trend of both underachievement and overachievement of target values set in regional development plans. The regional development plans for 2021–2025 include the goal of developing the tourism sector, with four standardized target indicators: increasing the number of domestic tourists, increasing the number of inbound tourists, increasing the number of hotel rooms, and boosting the growth of investment in the sector. However, it should be noted that assessing the level of achievement of these indicators is not currently possible, as the necessary statistical data were unavailable at the time of reporting on the implementation of regional development plans for 2021–2025.

## V. DISCUSSION

Our findings indicate that, in terms of funding, tourism has not yet been classified as a priority sector of Kazakhstan's economy. By explicitly distinguishing between programmatic outputs and strategic outcomes, this study contributes to the literature on public sector effectiveness by demonstrating how formal target achievement can obscure substantive performance gaps in tourism development policy. In addition to the descriptive characterization of performance deficits, inefficiencies that are structural and institutional in nature at the project portfolio level can be found. This includes limited regional capacity to plan, to tender, and to report performance, which leads to delays in budget resources and underutilization of budget resources.

Second, bureaucratic entities fragment and do not coordinate among central agencies, sector ministries, and regional administrations. These issues can also mean calculated objectives, budget implementation, and performance indicators often pull toward different directions. These actions lead to adherence with programs instead of achieving development results. Third, when policies are discontinuous and policy instruments weakly commit to long-term actions, implementers prioritize low-hanging fruit, short-term actions needed to comply with donor accountability, rather than strategically meaningful interventions. Together, these challenges can explain why high-level strategies and budget allocations misalign with actual outcomes in tourism development. In these contexts, performance auditing is also seen as a governance diagnostic tool, in addition to its primary role as a control tool.

This is evidenced by the relatively modest volume of government support for the tourism industry, which does not fully align with the strategic objectives of diversifying the national economy. Ashimova et al. [36] suggest that the presence of low funding could be traced to several factors such as low interest of foreign tourists in Kazakhstan, an increase in expense per visitor and a decrease in choice of traditional tourism and housing accommodation. To alleviate this issue, an increase in funding would do little to change the situation. Planned funding and systematic policies and programs from the government are essential to promote tourism in low-middle- income countries like Kazakhstan. Serikbayeva et al. [37] suggest in their study that the government should consider the effect of tourism on real estate and provide mechanisms to maintain housing affordability, government travel support programs can positively affect domestic tourism and this is also true for subsidizing domestic tourism centers.

On the other hand, in 2024, the regions demonstrated a low level of demand for the budgetary funds allocated to stimulate the development of tourism and related activities. The main reasons for the underutilization of allocated government support measures include failure to conclude contracts, delays in implementing planned activities, and breaches of contract conditions by suppliers. This is also supported by Sembiyeva [38] and Kanabekova et al. [39] who highlighted the numerous violations following the audit of JSC "NC "KazakhTourism". Kanabekova et al. [39] concluded that in 2022, 689,9 billion tenge was allocated to culture, sports, tourism and information space. In the same 2022, the amount of inefficiently used budget funds allocated for solving social and economic tasks amounted to 421 billion tenge. According to Sembiyeva [38], from 2017 to 2021, there was a negative balance in the tourism industry in the JSC. Also, on average, 30 % of all money directed to "Kazakh-Tourism NC JSC" are spent on maintenance, which includes project team costs (wages, travel expenses, premises leasing, and communication services). For individual events linked to the holding of overseas roadshows and conferences, the share of expenses of project teams is around 50 % of the budget of the overall event. Sembiyeva [38] also noted that the annual duplication of the same events (analysis of tourism potential), as well as events with low (doubtful) effectiveness (roadshow), the direct impact of which on the development of tourism potential cannot be traced. This displays a trend of mismanagement that contribute to the low level of demand.

This study presents a rapid assessment of the implementation of the State Program for the Development of the Tourism Industry in the Republic of Kazakhstan, the conclusions of which are consistent with expert assessments provided by the Supreme Audit Chamber of the Republic of Kazakhstan [40]. We believe that the main reasons for the low level of achievement of the tourism development targets in Kazakhstan are the lack of proper oversight over the use of budgetary funds and the outcomes of infrastructure projects in the tourism sector, as well as insufficiently effective efforts by the responsible entities to create favorable conditions for the development of health and wellness resorts in the regions of Kazakhstan. In addition to periodic audits, it is imperative that a governing body is established to vet the content of proposed plans presented by the tourism body and to monitor so as to ascertain that the disimbursed funds were adequately used.

The results of this study made it possible to identify the following issues in the system of performance control for government support measures in tourism development:

- The absence of a clear link between the allocated budget funds and performance indicators, which leads to inefficient use of resources. The analysis of budget program implementation showed that many direct outcome indicators were achieved despite relatively low levels of budget utilization. Moreover, changes in funding volumes, whether increases or decreases, did not affect the direct or final outcomes. This

indicates a lack of coherence in planning indicators and a disconnect between those indicators and the allocated funding.

- Inaccurate and incomplete reporting provided by local executive bodies.

During the assessment of progress toward the target indicators established in regional tourism development plans, we encountered difficulties in obtaining necessary data. For the assessed indicators, official statistical data on actual implementation for the reporting period is published later than the time of evaluation, making it impossible to conduct a comprehensive analysis of the Program's implementation and regional development plans or to form objective conclusions. Thus, in accordance with the statistical work plan of the Bureau of National Statistics of the Republic of Kazakhstan, annual statistical data are compiled at a later date, and the actual values in reports on the implementation of regional development plans are reflected only for the results of 9 months, or not provided at all (such as, in the West Kazakhstan and Kostanay regions). As a result, the submitted reports do not fully reflect the fulfillment of the planned target indicators for the reporting period.

Accordingly, the regional reports violate the principles of completeness and usefulness of reporting regarding the indicators of tourism sector development, which complicates the objective evaluation of progress toward the target indicators.

- Low-quality planning and forecasting (overestimation) of indicators at the stage of forming target values. For example, in five regions of Kazakhstan (Almaty, Atyrau, Zhambyl, Karaganda, and East Kazakhstan), the target indicators for investment attraction in the tourism sector, set in the initial versions of the 2021-2025 Development Plans, were overestimated and unattainable, and were later revised.
- The evaluation of achieved effects from investment projects in the tourism sector is conducted in a formal manner; the actual results obtained during and after project implementation are hardly assessed. We agree with the expert opinion that weak coordination of infrastructure-related tourism projects by central government bodies, along with instances of project suspension due to cost overruns, leads to delays in the implementation of high-demand and significant facilities for tourism development in the regions of Kazakhstan [41].

It should be noted that currently the Supreme Audit Institution of the Republic of Kazakhstan does not conduct systematic control over the implementation of budget programs in the field of tourism or over the achievement of target indicators. Moreover, there is no evaluation of performance in achieving the goals of sustainable tourism development. To decrease the inaccurate and incomplete reporting provided by local executive bodies. It is imperative that executive bodies implement the 3 Es framework in their work environment. A 2021 performance audit guide highlights that an auditor must first establish clear goals before evaluating whether resources are obtained at the lowest possible cost (economy), whether resources and results are well-balanced (efficiency), and whether predetermined goals are met (effectiveness) in order to apply the "3 Es" (Economy, Efficiency, and Effectiveness) in a tourism work environment. In order to improve the tourism organization's operations and accomplish its strategic goals, the audit entails creating an audit plan, going out into the field to collect evidence using a variety of techniques, and creating a report that includes findings, suggestions, and action plans.

The achievement of SDG targets related to sustainable tourism in the Republic of Kazakhstan is measured by two statistical indicators: "Direct contribution of tourism to total GDP" and "Physical volume index of gross value added (PVI of GVA) directly created in tourism." These indicators objectively reflect the economic contribution of the tourism industry and show the degree of successful tourism development. However, we believe that these indicators should be supplemented by social (such as, contribution to employment, impact on living standards) and environmental (such as, greenhouse gas emissions, energy consumption, etc.) aspects of tourism, which can provide a more comprehensive picture for monitoring progress toward sustainable tourism development goals. To avoid excessive reporting burdens, the integration of social and environmental indicators should rely on a limited and consolidated set of metrics aligned with existing statistical and audit frameworks. SDG related indicators are therefore proposed as complementary benchmarks rather than as standalone reporting requirements.

Based on the results of our analysis, we have prepared a number of proposals to improve the quality of auditing and the evaluation of the effectiveness of tourism development programs in the Republic of

Kazakhstan. From an implementation perspective, these measures may be introduced in a phased manner. Short term actions include revising target indicators and piloting updated audit approaches in priority tourism regions, while medium- and long-term actions involve the deployment of automated monitoring systems and the gradual integration of SDG related indicators within existing audit and statistical frameworks.

## 1. UPDATING AND ADJUSTING TARGET INDICATORS FOR TOURISM SECTOR DEVELOPMENT IN REGIONAL DEVELOPMENT PLANS

The target indicators established in the State Program for Tourism Development and in regional development plans were determined under conditions that differ significantly from the current context. Therefore, it seems reasonable to consider revising these targets to make them more realistic and achievable. Additionally, there is a need to promptly update the activities aimed at achieving tourism development goals, taking into account actual implementation in previous years, the effectiveness of execution, and changes in funding volumes when objectively justified.

Beyond procedural delays, the underperformance reveals a deeper problem of short-term planning and policy instability. The documented overestimation of targets in regional plans and the glaring discrepancy between allocated funds and achieved outcomes point to a planning process that is frequently motivated by political ambition rather than realistic, evidence-based assessment. This is made worse by possible fluctuations in high-level commitment, as demonstrated by the State Program's funding execution. This instability creates an environment of uncertainty where long-term strategic projects are avoided in favor of safer, short-term activities that might not have a significant impact. As a result, planning becomes reactive and separated from on-the-ground capacity, which results in the inefficient use of resources as goals are consistently set beyond reach.

## 2. IMPROVEMENT OF STATISTICAL ACCOUNTING FOR INBOUND TOURISM

While the methodology for statistical accounting in Kazakhstan's tourism sector is continually improving, it still does not fully meet international standards. This prevents an objective assessment of tourism development and its contribution to regional economic growth. Official statistics on inbound tourism are currently based on the number of visitors from abroad staying at accommodation facilities for at least 24 hours. However, this approach does not account for visitors staying outside formal collective accommodations (such as, in rented housing, with relatives or friends, etc.). Additionally, there is the issue of double-counting tourists who may change their place of stay during the trip.

We believe that the most effective method for generating objective statistics on international arrivals is based on border control data regarding entries of foreign nationals. At the point of border crossing, more detailed information about travel should be collected, including not only quantitative but also qualitative characteristics. For example, as per UNWTO recommendations, in addition to the main purpose of the trip (personal or business), the visitor should indicate the type of tourism product (health and wellness, cultural, beach tourism, ecotourism, etc.).

## 3. MONITORING THE EFFECTIVENESS OF SUBSIDIZING INFRASTRUCTURE PROJECTS

We believe it is necessary to move away from the current practice of planning tourism infrastructure projects solely based on the availability of design and estimate documentation. Budget planning for such projects should be linked to target indicators and based on a system of minimum standards for ensuring quality of life in the region. This approach would help reduce disparities between regions and ensure fair distribution of financial resources.

To reduce inefficient budget spending on projects delegated to the local level, and to determine the feasibility and prioritization of financing for tourism infrastructure projects, we consider it essential to implement automated accounting and monitoring of budget projects from planning to commissioning. We propose revising methodological approaches to evaluating the effectiveness and efficiency of state support measures allocated to regional entities for the development of the tourism sector. The experience of the

Russian Federation is of interest here. Experts from the Accounts Chamber of Russia proposed a system of indicators for assessing the economic efficiency of public subsidies [42].

These include: growth in tourism services per unit of invested funds; the amount of additional tax revenue generated per unit of budget investment; and the increase in the number of jobs in the tourism sector. We believe that introducing this approach as a permanent practice for evaluating the effectiveness of subsidies for infrastructure projects will enhance transparency in fund utilization and provide tangible support for regional tourism industries. While the subsidy efficiency indicators proposed in the Russian Federation provide a useful reference framework, their direct application in Kazakhstan requires contextual adaptation. The structure of the tourism sector in Kazakhstan is characterized by a higher share of informal employment, seasonal activity, and small-scale operators, which may not be fully captured by standard metrics such as jobs created per unit of investment. Therefore, these indicators should be applied flexibly, supplemented by proxy measures and qualitative assessment, rather than used as rigid benchmarks.

## 4. INCORPORATING SDG INDICATORS INTO AUDITS

We believe that the Supreme Audit Chamber of Kazakhstan can integrate Sustainable Development Goals (SDGs) into its audits, and that this should not pose significant challenges, as SDG audits do not differ fundamentally from performance audits. To date, more than 100 countries' Supreme Audit Institutions (SAIs) have expressed interest in conducting sustainability-themed audits. For example, the Office of the Auditor General of Canada (OAG Canada) integrates SDGs into all of its audits by identifying links to the goals early in the audit selection and planning process. As a result, many of their performance audit reports include conclusions and recommendations related to SDG implementation. Out of 52 reports published between April 2021 and June 2023, 46 referenced the SDGs, and 29 included findings and/or recommendations directly linked to SDG targets [43].

The Office of the Auditor General of Canada (OAG Canada) has systematized the integration of SDGs into its audit workflow, providing a clear, adaptable model [44]. This process begins during the audit selection and planning phase, where auditors are mandated to identify potential links to the 2030 Agenda. This is not an afterthought but a foundational step. The OAG uses a structured framework to map audit objectives against specific SDG targets, asking: Which government commitments or programs related to our audit topic contribute to or hinder progress on specific SDGs? For instance, an audit of coastal conservation efforts would be explicitly linked to SDG 14 (Life Below Water). This mapping directly influences the audit's scope and criteria. During execution, the audit team then collects evidence not only against traditional performance indicators but also against the relevant SDG-aligned outcomes, such as ecological impact or community benefits. Finally, in reporting, findings and recommendations are framed to highlight their implications for Canada's SDG commitments. This methodological rigor is why, out of 52 reports published between April 2021 and June 2023, 46 referenced the SDGs, and 29 included targeted SDG recommendations [43].

A key transferable lesson from the Canadian experience is the early integration of SDG considerations at the audit planning stage. In practical terms, this involves linking audit objectives and evaluation criteria to relevant SDG targets prior to audit execution, allowing sustainability considerations to be embedded without altering the core performance audit methodology. This demonstrates a move from symbolic acknowledgment to substantive accountability. Canada's experience distills into a key adaptable step: the early and formal integration of an SDG-lens into the audit mandate itself, transforming a performance audit into a powerful tool for tracking sustainable development. An important transferable element of the Canadian experience is the early integration of SDG considerations at the audit planning stage. In practice, this involves linking audit objectives and evaluation criteria to relevant SDG targets prior to fieldwork, which allows sustainability considerations to be embedded in performance audits without altering their core methodology.

The analysis relies primarily on official government reports and administrative data, which may underrepresent informal tourism activities and non-governmental stakeholder perspectives; this limitation is acknowledged as a potential source of sampling bias.

The international experience demonstrates that auditing the Sustainable Development Goals can enhance government accountability for commitments made under the tourism sustainability agenda and can accelerate progress toward achieving these goals. The effective implementation of performance auditing and SDG integration requires adequate institutional capacity. Therefore, the proposed measures should be accompanied by targeted capacity building initiatives, including training programs for auditors, statisticians, and regional officials focused on performance audit methodologies and the interpretation of SDG related indicators in the tourism sector.

## VI. CONCLUSION

Our findings allow us to formulate a number of conclusions that may be used in conducting oversight activities and in revising strategic documents concerning the development of the tourism sector and regional tourism-recreational complexes in the Republic of Kazakhstan. Secondly, some of the government support measures allocated for tourism development proved to be ineffective due to lack of demand. The low execution rate of the planned budgetary funds intended to stimulate industry growth is largely attributable to the failure of local authorities to inform tourism business entities about the new government support measures. Thirdly, the State Program for the Development of the Tourism Industry in Kazakhstan can be considered low in effectiveness: its implementation does not lead to improved efficiency in the use of budgetary funds. As of the end of 2024, actual financial support for the State Program amounted to only 17.2% of the planned funding. Moreover, half of the target indicators outlined in the State Program were not achieved in 2024. Fourthly, the formal fulfillment of budget program parameters and the absence of analysis on the proportionality between allocated budgetary funds and direct outcome indicators lead to inefficient use of funds allocated under tourism development programs. Fifthly, there are existing problems and systemic shortcomings in the control system for evaluating the effectiveness of state support measures in tourism development. These issues include the submission of inaccurate and incomplete reports by local executive bodies, poor planning and inflated indicators at the target-setting stage, as well as superficial or completely absent evaluations of the actual impact of infrastructure projects implemented in the tourism sector.

To improve the quality of monitoring, analysis, and evaluation of tourism development programs, a number of measures are proposed, including the adjustment of target indicators for tourism development, the improvement of statistical accounting for inbound tourism, and the introduction of automated accounting and monitoring of tourism infrastructure projects. Such monitoring is understood as an integrated digital tracking system covering the key stages of the project lifecycle, including planning, budget allocation, implementation, and commissioning, with the aim of reducing reporting formalism and improving transparency in the use of budgetary funds. In addition to these measures, we emphasize the importance of integrating Sustainable Development Goal (SDG) indicators into audits of the tourism sector. This will allow not only the tracking of economic and financial criteria for industry development but also the assessment of progress toward sustainable tourism development goals, taking into account social and environmental aspects.

### Author Contributions

Conceptualization, B.S. and B.I.; methodology, B.S., A.Y., and G.A.; formal analysis, B.S., T.K., and Z.Y.; investigation, B.S., A.Y., and G.A.; data curation, A.K. and Z.Y.; writing—original draft preparation, B.S. and B.I.; writing—review and editing, B.S., T.K., and A.K.; visualization, Z.Y. and A.K.; supervision, B.S.; project administration, B.S. All authors made an equal contribution to the development and planning of the study.

### Conflicts of Interest

The authors declare no conflicts of interest.

## Data Availability Statement

Data are available from the authors upon request.

## Acknowledgement

Not applicable.

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