

Open Budget Survey 2023

Questionnaire

Kazakhstan

May 2024

Country Questionnaire: Kazakhstan

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2023

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

Comment:

Document provides projections for FY 2023-2027

Peer Reviewer

Opinion: Agree

Comments: yes, actually, the PBS is estimated in this open budget questionnaire to be estimated for 2023-2027

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the researcher's comments. The document is valid for FY 2023 review.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru> (May)

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru> (September)

Comment:

The date of 22.05.2022 is at least 6 months before the start of the budget year and 3 months before the EBP is submitted to the Parliament (08.09.2020).

Peer Reviewer

Opinion: Agree

Comments: yes, indeed, the links shows that the correct answer is a

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

25/05/2022

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Comment:

The date is indicated at the government's website page and is saved automatically.

Peer Reviewer

Opinion: Agree

Comments: yes, the answer is fixed with a link to the official website

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date is indicated at the government's website page in the right side of the page where the document is located.

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Comment:

The date is indicated at the government's website page in the right side of the page where the document is located.

Peer Reviewer

Opinion: Agree

Comments: Forecast of socio-economic development of the Republic of Kazakhstan for the medium-term period is developed in accordance with Article 61 of the Budget Code of the Republic of Kazakhstan is published officially. Website of the Ministry of National Economy of the Republic of Kazakhstan

Government Reviewer
Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Comment:

Ministry of National Economy of the Republic of Kazakhstan publishes the PBS twice:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru> 25.05.2022 - 17:59

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru> 05.09.2022 - 12:27

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang>

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Comment:

The document and its attachment are in a pdf format and both are not machine readable.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Not applicable (the document is publicly available)

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Prognosis of the social-economic development of Kazakhstan for 2023-2027

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>

Comment:

The first stage is published in May, 2022 <https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru>, while the final document with the same name and more accurate figures is published 5th of September 2020 -

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

In Russian it is read as "ПРОГНОЗ СОЦИАЛЬНО-ЭКОНОМИЧЕСКОГО РАЗВИТИЯ РЕСПУБЛИКИ КАЗАХСТАН НА 2023-2027 ГОДЫ"

Peer Reviewer

Opinion: Agree

Comments: https://online.zakon.kz/Document/?doc_id=33672149

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.gov.kz/memleket/entities/economy/press/news/details/418625?lang=ru> (News)

<https://www.gov.kz/memleket/entities/economy/documents/details/310234?lang=ru> (PBS May)

Comment:

there is no a "citizens version" of the PBS

Peer Reviewer

Opinion: Agree

Comments: yes, we do not have a "citizens version" of the PBS

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2023-25

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

There is a three-year budget planning in Kazakhstan for FY 2023-2025

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

08/09/2022

Source:

<https://parlam.kz/ru/mazhilis/news/08092022>

<https://parlam.kz/ru/mazhilis/news-details/id49715/1/1>

Comment:

Quote from the news: Nur-Sultan, September 8, Majilis House. Today, the Majilis hosted a presentation of government bills on the republican budget for 2023-2025, on a guaranteed transfer from the National Fund and the volume of general transfers between the republican and regional budgets, the budgets of cities of republican significance, the capital for these years.

Peer Reviewer

Opinion: Agree

Comments: Yes, I confirm <https://parlam.kz/ru/mazhilis/news/08092022>

Government Reviewer

Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Date of the publication is 24.08.2022

"24 август 2022 - 10:33" on the right of the page

Peer Reviewer

Opinion: Agree

Comments: yes, by following the link <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru> we can make sure that the correct answer is a

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

24/08/2022 24/08/2022

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Date of the publication is 24.08.2022

"24 августа 2022 - 10:33" on the right of the page

Peer Reviewer

Opinion: Agree

Comments: yes, confirmed <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

Comments: Изменить дату согласно вышеприведенному формату, т.е. "08.24.2022"

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication is indicated at the website page <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru> The date of publication is indicated at the website page <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

It is 24.08.2022 and even time is pointed 10:33 - in the right column.

The quote: "Дата публикации

24 августа 2022 - 10:33

Дата обновления

24 августа 2022

Тип

Закон

Опубликован

Департамент бюджетного планирования МФ РК

Направления

Республиканский бюджет"

Peer Reviewer

Opinion: Agree

Comments: yes, The date of publication is indicated at the website page <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

The documents on the web-site are not signed well, only after downloading its content becomes clear. The draft budget law (EBP) includes 7 attachments, the Explanatory Note (file is 213kb, 33 pages, itself contains 6 attachments in the Word format and there are no files in Excel). In total 15 files.

1. Project budget Law 2023-2025 (PBL)
- 2-4. Attachments №№ 1-3 to PBL (2023-2025 yy)
5. The revenue for the National Fund 2023
6. List of non-cuttable central budget programs for 2023
7. List of non-cuttable local budget programs for 2023
8. Forecast of receipts and expenditures of the State Social Insurance Fund and the Social Health Insurance Fund
9. The Explanatory Notes
10. Republican budget expenditures for 2023-2025, (Appendix 1) to the explanatory note financed by a guaranteed transfer from the National Fund of the Republic of Kazakhstan
11. Republican budget expenditures for 2023-2024 financed by a targeted transfer from the National Fund of the Republic of Kazakhstan (Appendix 2)
12. Summary information on the expenditures of the republican budget in the context of administrators of budget programs, programs and subprograms is attached (Appendix 3)
13. List of budget investments financed from the republican budget for 2023-2025 (Appendix 4)
14. List of budget investments, including those aimed at the implementation of public-private partnership projects, in the context of the concepts of development of the industry (sphere), national projects for 2023-2025 (Appendix No. 5)
15. Considering the recommendations of the Accounts Committee for monitoring the execution of the republican budget, the implementation of which was carried out as part of the formation of the draft republican budget for 2022-2024 (Appendix No. 6)

As a supporting document also can be considered, which accomplishes EBP, which was tabled to the Parliament:

<https://www.gov.kz/memleket/entities/economy/documents/details/341405> which is an updated version of the PBS published 05/09/2022

Peer Reviewer

Opinion: Agree

Comments: yes the link is correct <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

There are no files with the numerical data are available in a machine readable format

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: the numbers in the files (<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>) are subject to editing

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the reviewer's comment but agrees with the researcher's response given that the documents are in .docx format, which is not machine-readable.

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Not applicable (the document is publicly available)

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: N/A

Government Reviewer

Opinion: Agree

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Draft Law "On republic's budget for 2021-2023" Draft Law "On republic's budget for 2023-2025"

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

The documents on the web-site are not signed well, only after downloading its content becomes clear. The draft budget law (EBP) includes 7 attachments, the Explanatory Note (file is 213kb, 33 pages, itself contains 6 attachments in the Word format and there are no files in Excel).

1. Project budget Law 2023-2025 (PBL)
- 2-4. Attachments №№ 1-3 to PBL (The Budgets for 2023-2025 yy)
5. The revenue for the National Fund 2023
6. List of non-cutable central budget programs for 2023
7. List of non-cutable local budget programs for 2023
8. Forecast of receipts and expenditures of the State Social Insurance Fund and the Social Health Insurance Fund
9. The Explanatory Notes
10. Republican budget expenditures for 2023-2025, (Appendix 1) to the explanatory note financed by a guaranteed transfer from the National Fund of the Republic of Kazakhstan
11. Republican budget expenditures for 2023-2024 financed by a targeted transfer from the National Fund of the Republic of Kazakhstan (Appendix 2)

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13. List of budget investments financed from the republican budget for 2023-2025 (Appendix 4)
14. List of budget investments, including those aimed at the implementation of public-private partnership projects, in the context of the concepts of development of the industry (sphere), national projects for 2023-2025 (Appendix No. 5)
15. Considering the recommendations of the Accounts Committee for monitoring the execution of the republican budget, the implementation of which was carried out as part of the formation of the draft republican budget for 2022-2024 (Appendix No. 6)

In total 15 files (documents) by the link.

As a supporting document also can be considered, which accomplishes EBP, which was tabled to the Parliament:
<https://www.gov.kz/memleket/entities/economy/documents/details/341405> which is an updated version of the PBS published 05/09/2022

Peer Reviewer

Opinion: Agree

Comments: Yes, it's actually called Draft Law "On republic's budget for 2021-2023" Draft Law "On republic's budget for 2023-2025"

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Comment:

Published September 2, 2022

But The document is named: Draft Law of the Republic of Kazakhstan On the republican budget for 2023-2025, submitted for consideration to the Majilis of the Parliament of the Republic of Kazakhstan by the Decree of the Government of the Republic of Kazakhstan dated 31.08.2022 No. 628 (No "the Citizen budget")

This document can not be considered as a Citizens version of such a comprehensive document as EBP

(<https://www.internationalbudget.org/publications/citizens-budgets/>), but the name of the document is other, while on the website of the Ministry the page is named as "the Citizen budget"

Peer Reviewer

Opinion: Agree

Comments: The "citizens version" of the EBP is really available at this link

Government Reviewer

Opinion: Agree

IBP Comment

This document does not pass as a citizen's version of the EBP. The response is changed to "B"

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2023

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

01/12/2022

Source:

<https://adilet.zan.kz/rus/docs/Z2200000163>

Comment:

The Law "On Republic's Budget for 2023-2025" (the EB) was published on the official resource (Information and legal system of normative legal acts of the Republic of Kazakhstan (Ministry of Justice of the Republic of Kazakhstan, Institute of Legislation and Legal Information, Ministry of Justice of the Republic of Kazakhstan))

by link <https://adilet.zan.kz/rus/docs/Z2200000163> "О республиканском бюджете на 2023 – 2025 годы - Закон Республики Казахстан от 1 декабря 2022 года № 163-VII ЗРК"

Peer Reviewer

Opinion: Agree

Comments: yes, indeed, it is also available at another link https://online.zakon.kz/Document/?doc_id=38734655 on the same date

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>
<https://adilet.zan.kz/rus/docs/Z2200000163>
<https://kazpravda.kz/n/zakon-respubliki-kazahstan-ap/>

Comment:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>
The ministry of finance had published the law 24/12/22, but there is an official mechanism of publishing the laws, so we can choose "a".
<https://adilet.zan.kz/rus/docs/Z2200000163>
The "Adilet" official base of the legal acts had published the budget law 01/12/22.
<https://kazpravda.kz/n/zakon-respubliki-kazahstan-ap/>
"Kazakstanskaya pravda" newspaper is an official newspaper of Government. The budget law was published 2/12/22 as text and attachments on its website, but attachments there now are not available.

Peer Reviewer

Opinion: Agree

Comments: yes, I agree with the answer

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

01/12/2022

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>
<https://adilet.zan.kz/rus/docs/Z2200000163>
<https://kazpravda.kz/n/zakon-respubliki-kazahstan-ap/>

Comment:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>
The ministry of finance had published the law 24/12/22
<https://adilet.zan.kz/rus/docs/Z2200000163>
The "Adilet" official base of the legal acts had published the budget law 01/12/22.
<https://kazpravda.kz/n/zakon-respubliki-kazahstan-ap/>

"Kazakstanskaya pravda" newspaper is an official newspaper of Government. The budget law was published 2/12/22 as text and attachments on its website, but attachments there now are not available.

Peer Reviewer

Opinion: Agree

Comments: also https://online.zakon.kz/Document/?doc_id=38734655

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru> - the date of publication is pointed on the web page.

<https://adilet.zan.kz/rus/docs/Z2200000163> the date of publication is pointed in the history of changing:

<https://adilet.zan.kz/rus/docs/Z2200000163/history>.

<https://kazpravda.kz/n/zakon-respubliki-kazahstan-ap/> the date of publication is pointed on the web page.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>

<https://adilet.zan.kz/rus/docs/Z2200000163>

<https://kazpravda.kz/n/zakon-respubliki-kazahstan-ap/>

Comment:

This year I took the date of the official publication on "Adilet" data base, when the EB made available to the public.

Peer Reviewer

Opinion: Agree

Comments: yes I believe that the date of publication of the electronic document is determined correctly

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://adilet.zan.kz/rus/docs/Z2200000163>

Source:

<https://adilet.zan.kz/rus/docs/Z2200000163>

Comment:

The date of the official publication on "Adilet" data base, when the EB made available to the public.

Peer Reviewer

Opinion: Agree

Comments: also https://online.zakon.kz/Document/?doc_id=38734655

Government Reviewer

Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://adilet.zan.kz/rus/docs/Z2200000163>

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>

Comment:

All documents on the website of "Adilet" is in html text format.

All documents on the website of the Minfin are in MS Word format.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Agree

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Law of the Republic of Kazakhstan "On the republican budget for 2023–2025" December 1, 2022 No. 163-VII ZRK

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>

<https://adilet.zan.kz/rus/docs/Z2200000163>

Comment:

In Russian: Закон Республики Казахстан от 1 декабря 2022 года № 163-VII ЗРК "О республиканском бюджете на 2023 –

2025 годы"

Peer Reviewer

Opinion: Agree

Comments: https://online.zakon.kz/Document/?doc_id=38734655

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru>

Comment:

There is a document in MS Power Point named "the Citizen budget for the Republic Budget 2023-2025" (for Enacted budget)

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/aktobe-goszakup/press/article/details/106023?lang=ru>

Government Reviewer

Opinion: Agree

IBP Comment

The document shared does not meet the Citizens Budget criteria. The response is changed to "B"

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2023

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru>

Comment:

There is a document in MS Power Point named "the Citizen budget for the Republic Budget 2023-2025" (for Enacted budget)

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru>

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

d. Not produced at all

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru> (CB for EB)

Comment:

CB for EB was published on 30/01/2023, it is more full document, named as "Citizen budget" while CB for EBP was published on 02/09/2022 (<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>).

Peer Reviewer

Opinion: Agree

Comments: actually published after the acceptable time frame

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Необходимо добавить вариант "Произведено и своевременно опубликовано в Интернете" 1) Проект бюджета размещен 24 августа 2022, Гражданский бюджет проекта размещен - 2 сентября 2022. Источники: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru> 2) Утвержденный бюджет размещен 1 декабря 2022, Гражданский бюджет утвержденного бюджета размещен - 30 января 2023 Источники: <https://adilet.zan.kz/rus/docs/Z2200000163/history> <https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru> 3) Отчет об исполнении республиканского бюджета за 2021 год размещен 11 июля 2022 года, Гражданский бюджет об исполнении РБ размещен 29 июня 2022 года Источники: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru> <https://www.gov.kz/memleket/entities/minfin/documents/details/320712?lang=ru> Таким образом, гражданские версии проекта бюджета и исполнения бюджета размещены одновременно с установленными отчетами

IBP Comment

IBP acknowledges the reviewers' comments. However, the documents submitted do not suffice as Citizens Budget. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. Therefore, this is revised from "A" to "D"

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Comment:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru> (CB for EBP was published on 02/09/2022)

Also:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru> (CB for EB was published on 30/01/2023 - too late)

<https://www.gov.kz/memleket/entities/minfin/documents/details/320712?lang=ru> (Cb for YER was published on 29/06/2022)

Peer Reviewer

Opinion: Agree

Comments: available at <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewers' comments. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. However, the documents submitted do not suffice as Citizens Budget.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Comment:**Peer Reviewer**

Opinion: Agree

Comments: yes, it is defined correctly

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewers' comments. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. However, the documents submitted do not suffice as Citizens Budget.

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru> (CB for EBP was published on 02/09/2022)

Comment:

Also:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru> (CB for EB was published on 30/01/2023 - too late)

<https://www.gov.kz/memleket/entities/minfin/documents/details/320712?lang=ru> (Cb for YER was published on 29/06/2022)

Peer Reviewer

Opinion: Agree

Comments: yes, correct, <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewers' comments. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. However, the documents submitted do not suffice as Citizens Budget.

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

n/a

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Comment:

CB for EBP was published on 02/09/2022

Peer Reviewer

Opinion: Agree

Comments: correct, Draft republican budget for 2023-2025

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewers' comments. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. However, the documents submitted do not suffice as Citizens Budget.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

"Civil budget" for the execution of the republican budget for 2021 Executive's Budget Proposal (EBP)

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Comment:

<https://www.gov.kz/memleket/entities/minfin/documents/details/320712?lang=ru>

CB for YER was published on 29/06/2022

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer: Гражданские версии опубликованы для: 1) проекта бюджета; 2) утвержденного бюджета; 3) годовой отчет об исполнении республиканского бюджета 4) текущий отчет об исполнении республиканского бюджета

Comments: Проект бюджета: <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru> Утвержденный бюджет: <https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru> Исполнение годового республиканского бюджета: <https://www.gov.kz/memleket/entities/minfin/documents/details/320712?lang=ru> Исполнение текущего республиканского бюджета: <https://www.gov.kz/memleket/entities/minfin/documents/details/256429?lang=ru>

IBP Comment

IBP acknowledges the reviewers' comments. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. However, the documents submitted do not suffice as Citizens Budget.

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2022

Source:

Statistical bulletin (issued once a month), for example for September, issued by the date 01.10.2022 published 04.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>

Comment:

As well, budget execution reports are published once a month, in excel format, for comparing here is a link:
<https://www.gov.kz/memleket/entities/minfin/documents/details/362227?lang=ru>

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

There are two types of monthly information issued by MF, for example as of June 1, 2022:

Statistical bulletin <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru> as of June 1, 2022 published 04.07.2022, which contains more pages and information.

and

Budget execution report <https://www.gov.kz/memleket/entities/minfin/documents/details/319155?lang=ru> as of June 1, 2022 published 24.06.2022, which has date of issue within one month after period covered

Both are available on the website of MF.

So score "A" could be an appropriate answer. And on the following questions, statistical bulletins will be taken into account.

Comment:

<https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru> Statistical bulletin on 01.01.2022 published 04.02.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru> Statistical bulletin on 01.04.2022 published 04.04.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru> Statistical bulletin on 01.04.2022 published 05.05.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru> Statistical bulletin on 01.05.2022 published 02.06.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru> Statistical bulletin on 01.06.2022 published 04.06.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru> Statistical bulletin on 01.07.2022 published 05.08.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru> Statistical bulletin on 01.08.2022 published 05.09.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru> Statistical bulletin on 01.09.2022 published 03.10.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru> Statistical bulletin on 01.10.2022 published 04.11.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru> Statistical bulletin on 01.11.2022 published 30.11.2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru> Statistical bulletin on 01.12.2022 published 05.01.2023

Peer Reviewer

Opinion: Agree

Comments: corresponds to the link <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru> Statistical bulletin on 01.01.2022 published 04 February 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02 March 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02 March 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru> Statistical bulletin on 01.04.2022 published 04 April 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru> Statistical bulletin on 01.04.2022 published 05 May 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru> Statistical bulletin on 01.05.2022 published 02 June 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru> Statistical bulletin on 01.06.2022 published 04 June 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru> Statistical bulletin on 01.07.2022 published 05 August 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru> Statistical bulletin on 01.08.2022 published 05 September 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru> Statistical bulletin on 01.09.2022 published 03 October 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru> Statistical bulletin on 01.10.2022 published 04 November 2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru> Statistical bulletin on 01.11.2022 published 30 November 2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru> Statistical bulletin on 01.12.2022 published 05.01.2023

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru> Statistical bulletin on 01.01.2022 published 04.02.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru> Statistical bulletin on 01.04.2022 published 04.04.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru> Statistical bulletin on 01.04.2022 published 05.05.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru> Statistical bulletin on 01.05.2022 published 02.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru> Statistical bulletin on 01.06.2022 published 04.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru> Statistical bulletin on 01.07.2022 published 05.08.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru> Statistical bulletin on 01.08.2022 published 05.09.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru> Statistical bulletin on 01.09.2022 published 03.10.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru> Statistical bulletin on 01.10.2022 published 04.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru> Statistical bulletin on 01.11.2022 published 30.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru> Statistical bulletin on 01.12.2022 published 05.01.2023

Comment:

and Budget execution reports

<https://www.gov.kz/memleket/entities/minfin/documents/details/255992?lang=ru> Budget execution report as of January 1, 2022 published 24.01.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/273071?lang=ru> Budget execution report as of February 1, 2022 published 23.02.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/284323?lang=ru> Budget execution report as of March 1, 2022 published 25.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/298188?lang=ru> Budget execution report as of April 1, 2022 published 25.04.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/310131?lang=ru> Budget execution report as of May 1, 2022 published 25.05.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/319155?lang=ru> Budget execution report as of June 1, 2022 published 24.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/327874?lang=ru> Budget execution report as of July 1, 2022 published 21.07.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/337813?lang=ru> Budget execution report as of August 1, 2022 published 23.08.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/349019?lang=ru> Budget execution report as of September 1, 2022 published 23.09.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/362227?lang=ru> Budget execution report as of October 1, 2022 published 26.10.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/376806?lang=ru> Budget execution report as of November 1, 2022 published 25.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/388946?lang=ru> Budget execution report as of December 1, 2022 published 22.12.2022

Peer Reviewer

Opinion: Agree

Comments: the links are correct

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

All documents have date of the publication on the site of the Ministry of finance.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru> Statistical bulletin on 01.01.2022 published 04.02.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru> Statistical bulletin on 01.04.2022 published 04.04.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru> Statistical bulletin on 01.04.2022 published 05.05.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru> Statistical bulletin on 01.05.2022 published 02.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru> Statistical bulletin on 01.06.2022 published 04.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru> Statistical bulletin on 01.07.2022 published 05.08.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru> Statistical bulletin on 01.08.2022 published 05.09.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru> Statistical bulletin on 01.09.2022 published 03.10.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru> Statistical bulletin on 01.10.2022 published 04.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru> Statistical bulletin on 01.11.2022 published 30.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru> Statistical bulletin on 01.12.2022 published 05.01.2023

Comment:**Peer Reviewer****Opinion:** Agree**Comments:** actually documents have date of the publication on the site of the Ministry of finance.**Government Reviewer****Opinion:** Agree**IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Source:

Budget execution report as of December 1, 2022 published 22.12.2022: <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:**Peer Reviewer****Opinion:** Agree**Comments:** <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>**Government Reviewer****Opinion:** Agree**IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru> Statistical bulletin on 01.01.2022 published 04.02.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru> Statistical bulletin on 01.02.2022 published 02.03.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru> Statistical bulletin on 01.04.2022 published 04.04.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru> Statistical bulletin on 01.04.2022 published 05.05.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru> Statistical bulletin on 01.05.2022 published 02.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru> Statistical bulletin on 01.06.2022 published 04.06.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru> Statistical bulletin on 01.07.2022 published 05.08.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru> Statistical bulletin on 01.08.2022 published 05.09.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru> Statistical bulletin on 01.09.2022 published 03.10.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru> Statistical bulletin on 01.10.2022 published 04.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru> Statistical bulletin on 01.11.2022 published 30.11.2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru> Statistical bulletin on 01.12.2022 published 05.01.2023

Comment:

Peer Reviewer

Opinion: Agree

Comments: all of the numerical data are available in a machine readable format since they are in the xlsx format

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

e. Not applicable (the document is publicly available)

Comment:

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Statistical bulletin as of November 1, 2022
Статистический бюллетень МФ

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru> Statistical bulletin as of November 1, 2022

Comment:

Statistical bulletin as of January 1, 2022
Statistical bulletin as of February 1, 2022
Statistical bulletin as of March 1, 2022
Statistical bulletin as of April 1, 2022
Statistical bulletin as of May 1, 2022
Statistical bulletin as of June 1, 2022
Statistical bulletin as of July 1, 2022
Statistical bulletin as of August 1, 2022

Statistical bulletin as of September 1, 2022
Statistical bulletin as of October 1, 2022
Statistical bulletin as of November 1, 2022
Statistical bulletin as of December 1, 2022

Peer Reviewer

Opinion: Agree

Comments: correct

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/291489?lang=ru> Execution of the republican budget as of April 1, 2022 "Civil budget" published 21 April 2022

Comment:

MF produces this document monthly for example, the citizen budget for IYR on the 01 April 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/291489?lang=ru>, published 21. April 2022

Other IYR - citizen budgets available by months in two formats Power point and Excel (only three months as an example):

on 1 December 2020 <https://www.gov.kz/memleket/entities/minfin/documents/details/394036?lang=ru>

on 1 April 2020 <https://www.gov.kz/memleket/entities/minfin/documents/details/310317?lang=ru>

on 1 February 2022 <https://www.gov.kz/memleket/entities/minfin/documents/details/273859?lang=ru>

Peer Reviewer

Opinion: Agree

Comments: in fact , the official website of the Ministry of Finance of the Republic of Kazakhstan publishes the "citizens version" of the IYRs

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2022

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

Overview of the implementation of the republican budget for the first half of 2022
<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

b. Nine weeks or less, but more than six weeks, after the midpoint

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

MYR was published 27 August 2022
Nine weeks or less, but more than six weeks, after the midpoint

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

27/08/2022

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the date corresponds to the link

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

All documents have date of the publication on the site of the Ministry of finance

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes, MYR is published by this link <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

There is a file in MS Excel format

Peer Reviewer

Opinion: Agree

Comments: all of the numerical data are available in a machine readable format in docx, xlsx formats

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: N/A

Government Reviewer

Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Overview of the implementation of the republican budget for the first half of 2022

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes it is correct

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No source

Comment:

The IYR could be considered as a MYR, but it was the similar as other IYRs:
there is an excel file and Power Point file without appropriate name and structure.
<https://www.gov.kz/memleket/entities/minfin/documents/details/326793?lang=ru>

Peer Reviewer

Opinion: Agree

Comments: I agree with the comment

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>
Report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>**Government Reviewer**

Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

b. Nine months or less, but more than six months, after the end of the budget year

Source:<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>**Comment:**

Report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021 was published on 11 July 2022

Peer Reviewer

Opinion: Agree

Comments: yes, document was published on 11 July 2022, b is correct answer

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

11/07/2022

Source:<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>**Comment:**

Report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021 was published on 11 July 2022

Peer Reviewer

Opinion: Agree

Comments: 11/7/2022

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

All documents have date of the publication on the site of the Ministry of finance.

Report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021 was published on 11 July 2022

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

YER is available as an RAR archive file, where placed 10 documents in *.docx, *.xlsx and *.pptx formats, including main indicators of the budget in the machine readable format. All of the numerical data are available in a machine readable format.

Peer Reviewer

Opinion: Agree

Comments: yes all of the numerical data in all file formats are available in a machine readable format

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: N/A

Government Reviewer

Opinion: Agree

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/256429?lang=ru>

Comment:

Execution of the republican budget for 2021 "Citizen budget"

Peer Reviewer

Opinion: Agree

Comments: Execution of the republican budget for 2021 "Citizen budget"

Government Reviewer

Opinion: Agree

Comments: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/320712?lang=ru>

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

Conclusion to the report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

a. Six months or less after the end of the budget year

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

AR was published on 27.06.22

Peer Reviewer

Opinion: Agree

Comments: actually AR was available to the public on 27.06.22

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

27/06/2022

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru> AR was published on 27.06.22

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru> AR was published on 27.06.22

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

All documents on the site of the Accounts Committee for Control over Execution of the Republican Budget have date of the publication on the right side of the web-page.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer

Government Reviewer

Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

Conclusion to the report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021 was published in form of *.pdf file. It is not machine readable format.

Peer Reviewer

Opinion: Agree

Comments: the numerical data is not in a machine readable format

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Indeed, AR is publicly available.

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: N/A

Government Reviewer

Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Conclusion to the report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct according to <https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No sources.

Comment:

I could not find a citizen budget for AR (FY 2021)

Peer Reviewer

Opinion: Agree

Comments: The Audit Chamber does not publish a form of its opinion that is more convenient for the majority of the population

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

All regulatory acts are published in Information and legal system of regulatory legal acts of the Republic of Kazakhstan of the Ministry of Justice – «Adilet». Link: <https://adilet.zan.kz/rus/docs/Z2200000163>

The official website where all the normative acts that have been registered with the Ministry of Justice (law on the budget, etc.) are published is the Reference Control Bank

Link you can see: <http://zan.gov.kz/client/#!/doc/174721/rus>

In addition, all the budget programs, reports of local and republican bodies and the republican budget, citizen budgets are placed on this web-site: <https://budget.egov.kz/>, specially organized for the transparency but, the documents are not well-organized.

Another portal is https://online.zakon.kz/Document/?doc_id=38734655

The site zakon.kz provides all laws and governmental acts, some of them are on the free-of-charge base, including the Republican budget law. Resource Zakon.kz is a private and paid site.

And the main Ministry of Finance website as the source of the most relevant budget documents:

https://www.gov.kz/memleket/entities/minfin/documents/1?is_vac=eq%3Afalse&lang=ru&title=%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82

Comment:

Also in 2020 there was opened a web-site by one NGO with the support of the The Ministry of Finance, the Anti-Corruption Agency of the Republic of Kazakhstan, National Chamber of Entrepreneurs "Atameken" and the US Embassy in Kazakhstan.

This site provides all budget information in a machine-readable format (for the past years).

<https://openbudget.kz/>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: In Kazakhstan, there are no visual and understandable "civil reports" of auditors. Only official documents (in the "documents" format) are published.

Government Reviewer

Opinion: Agree

Researcher Response

In response to peer review, it is worth to note, that the question is about any web portal with fiscal information, not visual or civil report of auditors. The best source for fiscal information is the Ministry of Finance' website. <https://www.gov.kz/memleket/entities/minfin/activities/directions?lang=ru>. The problem with the Minfin's website is that it was reorganized several years ago and now all information is not systematic, the website navigation is extremely difficult. Apart from the state budget information on the Minfin's website, there is a website of the subordinated State Revenue Committee: <https://www.gov.kz/memleket/entities/kgd?lang=ru>, tabs on tax administering and customs administering, as well as revenue statistics: <https://www.gov.kz/memleket/entities/kgd/activities/655?lang=ru>

IBP Comment

IBP notes the peer reviewer's comment but agrees with the researcher.

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

For example by the link on the portal <https://budget.egov.kz/material/material?id=2391280&govAgencyId=588> there is a YER on the Republican budget 2021, published 19 July 2022.

Comment:

Both revenue and expenditure data can be downloaded as a consolidated file, machine readable file in Excel format.

Peer Reviewer

Opinion: Agree

Comments: correct

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

On the Open Government portal "Open Budgets" information has been published since 2016. the Report of the government of the Republic of Kazakhstan on the implementation of the republican budget for 2021 (File in RAR archive <https://budget.egov.kz/budgetfile/file?fileId=2391285>) contains MS Excel files with revenue and expenditure data for multiple years

Comment:

Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Peer Reviewer

Opinion: Agree

Comments: On the Open Government portal "Open Budgets" information has been published since 2016. All budget reporting has been posted on the website of the Ministry of Finance since 2013

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

b. No

Source:

<https://openbudget.kz/>

Comment:

<https://openbudget.kz/> - this website is working again
Non-profit community project (<https://openbudget.kz/about>)

OpenBudget.kz is a non-profit public project created in the implementation of the implementation of the Five Institutional Reforms of the First President of the Republic of Kazakhstan in terms of the formation of a transparent accountable state. The project is designed to improve the efficiency and effectiveness of the public finance system by answering the questions "how many times is it collected, what is it spent on and by whom?".

All available statistics of the state, state, republican, tight budget, natural fund, debt of the Republic of Kazakhstan are concentrated here. The main sources of information are the websites of the Ministry of Finance, the Ministry of National Economy, the Accounts Committee for Control over the Implementation of the Republican Budget, and the National Welfare Bank.

The project was launched by the Public Foundation "Center for Applied Research "TALAP"" with the support of the Ministry of Finance, the Agency of the Republic of Kazakhstan to combat dramatic climate change, NCE "Atameken" and the US Embassy in Kazakhstan.

Peer Reviewer

Opinion: Agree

Comments: <https://openbudget.kz/>

Government Reviewer**Opinion:** Agree**IBP Comment**

IBP notes the comments, However, this is a not-for-profit portal and not a government website. Therefore, this is not valid for review here. IBP revises the response from "A" to "B"

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:Link to the Budget code: https://adilet.zan.kz/rus/docs/K040000548_

Article 105-1. State audit and financial control

Link to the Law "On government audit and financial control": <http://adilet.zan.kz/rus/docs/Z1500000392>, and the article 6, paragraph 7) says: The main principles of governmental audit and financial control: ... publicity - publication in the media of the results of governmental audit and financial control, taking into account the provision of secrecy, official, commercial or other secrets protected by law;**Comment:**

Kazakhstan has laws governing the management of public finances and an audit of their implementation.

Link to the Budget code: <http://zan.gov.kz/client/#!/doc/42587/rus> There is a section that describes the requirements for the development of the budget, the provision of reporting information:

Special part Section 3. Development, review, approval of the budget.

Chapter 11. The basics of budget planning

Chapter 12. Development budget, including article 67-1 regarding Citizens Budget with the link on the Rules for the preparation and presentation of the civil budget at the stages of budget planning and budget execution (<http://adilet.zan.kz/rus/docs/V1800016261>).

Chapter 13. The main provisions of the process of consideration and approval of the draft budget

Section 4. Budget Execution

Chapter 15. General Provisions on Budget Execution

Chapter 16. The budget execution process

Peer Reviewer**Opinion:** Disagree**Suggested Answer:****Comments:** I can also add the Decree of the President of the Republic of Kazakhstan "On approval of the Concept of Public Finance Management of the Republic of Kazakhstan until 2030" dated September 10, 2022 No. 1005. <https://adilet.zan.kz/rus/docs/U2200001005>**Government Reviewer****Opinion:** Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are

relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

-->(1) access to information, (2) government transparency, (3) citizens participation

1. <http://adilet.zan.kz/rus/docs/Z1500000401> Law of the Republic of Kazakhstan on Access to Information November 16, 2015 № 401-V ZRK Article 1 - 4); Article 6 2), 7) - 11); Article 6-2 - 7),8); Article 16 and others.

2 <http://zan.gov.kz/client/#!/doc/1/rus> Constitution of the Republic of Kazakhstan, August 30, 1995, as amended by Law No. 284 of 7th October 1998, Articles 18, 20 and 31

-->(2) government transparency

3. <http://adilet.zan.kz/rus/docs/Z1500000392> Law of the Republic of Kazakhstan On State Audit and Financial Control November 12, 2015 № 392-V ZRK.

-->(3) citizens participation

4. <http://adilet.zan.kz/rus/docs/Z1500000383> Law on Public councils, November 16, 2015 № 383-V ZRK Article 5, Article 14, Article 20 4)

5. <https://adilet.zan.kz/rus/docs/K2000000350> Administrative procedural code of the Republic of Kazakhstan from 19-04-2000 Article 45

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendix 1

Comment:

Administrative units accounting for all expenditures are presented.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendix 1

Comment:

All expenditures are presented by functional classification

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendix 1

Comment:

Kazakhstan budget has functional classification which is partly compatible with international standards. The 10 main COFOG functions map to this structure.

Appendix 1 to the Executive's Budget Proposal for 2021-2023 shows the costs of 15 functional groups. The budget classification coincides with the examples proposed in the narrative.

It is:

1. General public services, 701GENERAL PUBLIC SERVICES
2. Defense, 702CIVIL DEFENSE
3. Public order, security, legal, judicial, criminal executive activity, 703PUBLIC ORDER AND SAFETY
4. Education, 709EDUCATION
5. Health, 707HEALTH
6. Social assistance and social security, 710SOCIAL PROTECTION
7. Housing and communal services, 706HOUSING AND COMMUNITY AMENITIES
8. Culture, sports, tourism and information space, 708RECREATION, CULTURE, AND RELIGION
9. Fuel and energy complex and subsoil use, 704ECONOMIC AFFAIRS
10. Agriculture, water, forestry, fisheries, specially protected natural areas, environmental protection and wildlife, land relations, 705ENVIRONMENTAL PROTECTION

11. Industry, architectural, urban planning and construction activities, 704ECONOMIC AFFAIRS
12. Transport and communications, 704ECONOMIC AFFAIRS
13. Other,
14. Debt service, 704ECONOMIC AFFAIRS
15. Transfers 704ECONOMIC AFFAIRS

Peer Reviewer

Opinion: Agree

Comments: By Order of the Minister of Finance of the Republic of Kazakhstan dated September 18, 2014 No. 403, the Unified Budget Classification was approved. As part of improving reporting, it is proposed to introduce a new tool, the Unified Chart of Accounts, from 2024." The Unified Chart of Accounts is one of the main accounting tools, which will unify and integrate accounting and budgetary accounting of public finances using the accrual method.

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

b. No, expenditures are not presented by economic classification.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendix 1

Comment:

No, expenditures are not presented by economic classification.

Peer Reviewer

Opinion: Agree

Comments: the draft law on the republican budget for 2023–2025 contains appendices 1, 2 and 3. Expenses are grouped by departmental classification

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: По экономической классификации расходов размещен на сайте:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "B" is valid.

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendix 1

Comment:

Expenditures in th EBP are not presented by economic classification.

Peer Reviewer

Opinion: Agree

Comments: Expenditures in th EBP are not presented by economic classification. But order of the Minister of Finance of the Republic of Kazakhstan dated December 2, 2016 No. 630 approved the Rules for the preparation and presentation of budget reporting by government agencies, administrators of budget programs, authorized bodies for budget execution and the offices of akims of regional cities, villages, towns, and rural districts. According to paragraph 43 of these Rules, the budget execution report is formed according to the budget structure determined by the Budget Code of the Republic of Kazakhstan, classification codes for budget revenues, functional, economic classification of budget expenditures of the Unified Budget Classification

Government Reviewer**Opinion:** Disagree**Suggested Answer:**

a. Yes, the economic classification is compatible with international standards.

Comments: По экономической классификации расходов размещен на сайте:<https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>**IBP Comment**

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "B" is valid.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?*GUIDELINES:*

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Appendix 1

Comment:

Programs accounting for all expenditures are presented. While a big part of the budget contain the programs of "common character", for example, "Implementation of state policy in the field of public consent", "Ensuring the innovative development of the Republic of Kazakhstan" or "Formation of public health policy" or just "Public health"

Peer Reviewer**Opinion:** Agree**Comments:** budget documentation is compiled taking into account the programs. The programs contain indicators results**Government Reviewer****Opinion:** Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendices 1 (2023), 2 (2024) and 3 (2025)

Comment:

Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications (by administrative and functional classification).

Peer Reviewer

Opinion: Agree

Comments: In accordance of Article 104-1of Budget CodeResponsibility for ineffective planning and (or) ineffective use of budget funds
Responsibility for ineffective planning and (or) ineffective use of budget funds of the Republic of Kazakhstan, expressed in: exceeding the approved natural norms; absence of documents provided for by the budgetary provision of the Republic of Kazakhstan (feasibility study, financial and economic justification, design and estimate documentation) and (or) decisions (conclusions) on them of the relevant authorities and (or) organizations;

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: По экономической классификации: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "B" is valid.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification
Functional classification

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Appendices 1 (2023), 2 (2024) and 3 (2025)

Comment:

Multi-year expenditure estimates are presented by two of the three expenditure classifications (by administrative and functional classification).

Peer Reviewer

Opinion: Agree

Comments: The report on the execution of the republican budget contains economic qualifications

Government Reviewer

Opinion: Disagree

Suggested Answer: Административная классификация Экономическая классификация Функциональная классификация

Comments: По экономической классификации источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's choice of Administrative and Functional classifications is correct.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendices 1 (2023), 2 (2024) and 3 (2025)

Comment:

EBP for FY 2023-25 contains estimates by program for 2023, 2024 and 2025.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

The tax revenues include:

- 1 Tax revenue
- 01 Income tax
- 05 Internal taxes on goods, works and services
- 06 Taxes on international trade and external transactions 1,042 049 683
- 08 Mandatory payments charged for the commission of legally significant actions and (or) the issuance of documents by authorized state bodies or officials
- 2 Non-tax receipts
- 01 Income from state property
- 02 Proceeds from the sale of goods (works, services) by state institutions financed from the state budget
- 03 Receipts of money from public procurement organized by public institutions financed from the state budget
- 04 Fines, penalties, sanctions, penalties imposed by state institutions financed from the state budget, as well as contained and financed from the budget (cost estimate) of the National Bank of the Republic of Kazakhstan
- 05 Grants
- 3 Proceeds from the sale of equity capital
- 02 Sale of goods from the state material reserve
- 4 Receipt of transfers
- 01 Transfers from lower levels of government
- 04 Transfers from the National Fund

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Appendix 1

Comment:

Other non-tax receipts are 45 711 270 000 tenge, Total non-tax receipts are 351 081 214 000 tenge

So non-tax receipts are 13,0% for FY 2023

Peer Reviewer

Opinion: Agree

Comments: According to Article 11 of the Budget Code, proceeds from the sale of fixed capital are the proceeds to the budget of money: 1) from the sale of property assigned to state institutions 2) from the sale of goods from the state material reserve; 3) from the sale of state-owned land plots into private ownership or their provision for permanent or temporary land use or otherwise provided for in the manner prescribed by the laws of the Republic of Kazakhstan or international treaties; 4) from the sale of intangible assets

Government Reviewer

Opinion: Agree

Researcher Response

All parties agree with "a" answer, nothing to comment

IBP Comment

IBP notes the researcher's comment. However, the Other non-tax revenue accounts for 13% of the total non-tax revenue as such, "B" is appropriate.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendices 1 (2023), 2 (2024) and 3 (2025)

Comment:

EBP contains revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)

Peer Reviewer

Opinion: Agree

Comments: According to Article 11 of the Budget Code, proceeds from the sale of fixed capital are the proceeds to the budget of money: 1) from the sale of property assigned to state institutions 2) from the sale of goods from the state material reserve; 3) from the sale of state-owned land plots into private ownership or their provision for permanent or temporary land use or otherwise provided for in the manner prescribed by the laws of the Republic of Kazakhstan or international treaties; 4) from the sale of intangible assets

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**GUIDELINES:**

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Appendices 1 (2023), 2 (2024) and 3 (2025)

Comment:

2 year beyond FY2023 (2024 and 2025 FYs)

'Other non-tax receipts' as a share of total revenue is less and 0,6%, which justifies an A score

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

Researcher Response

All parties agree with "a" answer, nothing to comment

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

1. Appendix 1 (2023)

Debt service 1 759 017 679 000 tenge - the interest payments on the outstanding debt for the entire budget year.

2. The article 23 of the EBP reads: "Establish the government debt limit for 31.12.2023 as 24 694 600 000 thousand tenge". This actually is a projected amount of the total debt burden at the end of the budget year.

3. Explanatory Notes as an appendix to the EBP, page 31

Financing the budget deficit - 3 200 bln tenge - the amount of net new borrowing required during the entire budget year;

Comment:

Related information in the PBS is more clear and full with prognosis of the debt size by years (2023-2027), but the PBS is not attached to the EBP.

The article 1 of the EBP (Draft Law) in the last row indicates "financing of the budget deficit ad 3 200 000 000 thousand KZT", the same wording is in the table of the Appendix 1 to the EBP, p.19. Deficit financing actually means a new internal and external borrowing, as it becomes clear from the Explanatory Note, p.31.

The article 23 of the EBP reads: "Establish the government debt limit for 31.12.2023 as 24 694 600 000 thousand KZT". This actually is a projected amount of the total debt burden at the end of the budget year.

The debt servicing is indicated in the table of the Appendix 1 to the EBP with the amount of 1 759 017 679 thousand KZT (p.14). This is the interest payment on the outstanding debt for the budget year.

The central government's total external debt burden is provided quarterly by the National Bank

<https://nationalbank.kz/ru/news/vneshniy-dolg-gosudarstvennogo-sektora-v-rasshirennom-opredelenii> which was 33 834 mln USD by the end of the 2022 with the breakdown by countries and interests. They are not a part of the EBP though.

Peer Reviewer

Opinion: Agree

Comments: Budget parameters for a three-year period include a forecast of income and expenses, the actual result of a similar budget, taking into account the following indicators: net lending (borrowing; debt; net debt. According to Article 61-1 of the Budget Code, the forecast consolidated financial statements also consist of debt indicators for all 3 areas

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

The article 1 of the EBP (Draft Law) in the last row indicates "financing of the budget deficit ad 3 200 000 000 thousand KZT", the same wording is in the table of the Appendix 1 to the EBP, p.19. Deficit financing actually means a new internal and external borrowing, as it becomes clear from the Explanatory Note, p.31.

The article 23 of the EBP reads: "Establish the government debt limit for 31.12.2023 as 24 694 600 000 thousand KZT". This actually is a projected amount of the total debt burden at the end of the budget year.

The debt servicing is indicated in the table of the Appendix 1 to the EBP with the amount of 1 759 017 679 thousand KZT (p.14). This is the interest payment on the outstanding debt for the budget year.

Comment:

Related information PBS is more clear and full, but PBS was not attached to EBP

The PBS contains the information on the total debt burden and projections for 2023-2027, however, the EBP gives the only figure for 2023.

Peer Reviewer

Opinion: Agree

Comments: Budget parameters for a three-year period include a forecast of income and expenses, the actual result of a similar budget, taking into account the following indicators: net lending (borrowing; debt; net debt. According to Article 61-1 of the Budget Code, the forecast consolidated financial statements also consist of debt indicators for all 3 areas

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Explanatory Notes as an appendix to the EBP, page 31

1. Financing the budget deficit - 3 200 bln tenge - interest rates on the debt; (some information)

The financial conditions of international financial organizations are quite concessional, and today the rates on their loans in foreign currency vary up to 2%, depending on the maturity of the loan. (In Russian: Финансовые условия международных финансовых организаций отличаются достаточной льготностью и на сегодня ставки по их займам в иностранной валюте варьируются до 2% в зависимости от срока погашения займа.)

2. maturity profile of the debt (some information):

Increase in the volume of servicing the Government debt of the Republic of Kazakhstan (in 2023 by 516,593,741 thousand tenge, in 2024 by 206,399,585 thousand tenge, in 2025 by 199,393,958 thousand tenge);

The deficit of the republican budget for 2023 will be 3,200,000,000 thousand tenge, for 2024 - 3,489,160,000 thousand tenge, for 2025 - 3,684,752,000 thousand tenge.

In order to eliminate currency risks and develop the domestic market of debt instruments, the liquidity of the domestic market is used to the maximum and the financing of the republican budget deficit is planned to be carried out mainly at the expense of the domestic stock market by issuing government securities (GS).

The main sources of attracted funds in the domestic market are the funds of the UAPF and other funds managed by the National Bank of the Republic of Kazakhstan, as well as the funds of second-tier banks and other financial organizations.

Program loans from international financial organizations are considered as an additional source of financing the budget deficit.

The financial conditions of international financial organizations are quite concessional, and today the rates on their loans in foreign currency vary up to 2%, depending on the maturity of the loan.

Currently, the issue of attracting program loans from the IBRD and ADB, attracted as budget support to finance the republican budget deficit, is being worked out.

If additional sources of financing are needed, the possibility of issuing bonds on external capital markets will also be considered, taking into account the favorable situation on external capital markets.

Financing the budget deficit 3,200.0 (2023), 3,489.2 (2024), 3,684.8 (2025)

3. whether the debt is domestic or external.

The table on page 31 of Explanatory Notes as an appendix to the EBP

Comment:

Information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Related information PBS is more clear and full, but PBS was not attached to EBP

Peer Reviewer

Opinion: Agree

Comments: the budget failure report and financial report contain information on outstanding debt

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Whether the debt is domestic or external

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Explanatory Notes as an appendix to the EBP, page 31

Comment:

Peer Reviewer

Opinion: Agree

Comments: in law and in practice there is a classification of external and internal debt

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Explanatory Notes as an appendix to the EBP, page 31

Comment:

There is information beyond the core elements is presented for the macroeconomic forecast.

It is in the Explanatory notes:

nominal GDP level; (Page 2)

inflation rate; (Page 4)

real GDP growth; and (Page 1-2)

price of oil (Page 2)

There is no information on interest rates neither on level of unemployment.

PBS: <https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

There is discussion of the inflation and interest rates in the PBS on the pages 21, however there is no value provided for interest rates

But PBS was not attached to EBP

Peer Reviewer

Opinion: Agree

Comments: the forecast of social economic development contains the specified parameters of GDP, inflation, and other macro indicators

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Explanatory Notes as an appendix to the EBP, page 31

Comment:

There is information beyond the core elements is presented for the macroeconomic forecast.

It is in the Explanatory notes:

nominal GDP level; (Page 2)

inflation rate; (Page 4)

real GDP growth; and (Page 1-2)

price of oil (Page 2)

There is no information on interest rates neither on level of unemployment.

PBS: <https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

There is discussion of the inflation and interest rates in the PBS on the pages 21, however there is no value provided for interest rates

But PBS was not attached to EBP

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer
Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/files/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Explanatory Notes as an appendix to the EBP

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>
PBS, Pages12-14

Comment:

PBS was not published with EBP.

Pages 12-14 - risks and different scenarios (forecasts) of oil prices will impact revenue and GDP growth, a discussion is missing on the impact of the macroeconomic assumptions on inflation and interest rates.

But PBS was not attached to EBP, so score is D.

Peer Reviewer

Opinion: Agree

Comments: actually information related to different macroeconomic assumptions is not presented.

Government Reviewer

Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Explanatory Notes as an appendix to the EBP

Comment:

There is a such text in the Explanatory Note (Page 18-19), that the draft expenditure side of the budget takes into account changes in certain areas in the policy of state bodies, additions to new obligations in accordance with the messages of the Head of State, legislative acts, as well as the results of budget execution for 2021.

But there is no detailed narrative discussion how new initiatives influence on the budget.

Peer Reviewer

Opinion: Agree

Comments: Yes, I agree there is information that shows how some, but not all, new policy proposals affect spending.

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

b. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>
Explanatory Notes as an appendix to the EBP

Comment:

Pages 2-3 of Explanatory Notes as an appendix to the EBP.

According to estimates, if the current dynamics continue, the average annual oil price in 2022 will exceed \$100 per barrel. For the medium term, the forecast includes a more conservative price of \$85 per barrel.

In order to improve the welfare of the population and sustainable economic growth for the coming period, taking into account the national priorities and the National Development Plan of the Republic of Kazakhstan until 2025, 10 national projects will be implemented.

Also, the main efforts will be directed to building an economic model with adaptation to current realities.

In particular, these are fiscal sustainability, the implementation of an effective monetary policy, the development of a competitive financial market, the reduction of the shadow economy, the development of economic sectors by unlocking industrial potential, the development of agriculture, and the transport and logistics complex.

The development of SMEs will be facilitated by improving the business climate through the formation of a "healthy" competitive environment, the introduction of regulatory policy mechanisms, reducing the burden on business, and expanding access to financing.

The increase in the share of investments in fixed assets in GDP will be facilitated by attracting domestic and foreign investments, strengthening the protection of investors' rights, ensuring stable and easy conditions for business, and expanding PPP tools.

With this in mind, in the sectoral context, the manufacturing industry (3.5%) will demonstrate a faster growth rate than the mining industry (2.9%). In the forecast period, the average annual growth rate in agriculture will be 3.9%, in construction - 3.8%, in trade - 5.7% (Table No. 1).

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

EBP: There are no expenditure estimates for BY-1 by any expenditure classification

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "D" is valid.

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that

account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

EBP: There are no expenditures presented by program for BY-1.

Peer Reviewer

Opinion: Agree

Comments: expenditures are not presented by program for BY-1 according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Comments: ИСТОЧНИК: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "D" is valid.

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

EBP: There are no expenditure estimates for BY-1 in details, however on the page 19 of the Explanatory notes of EBP there is a table, which provides numeric data by some directions of expenditures: Social sphere, Defense, hepatic system, special organs, Real sector of the economy, general government spending, Administrative bodies estimates for BY-1 (2022).

I believe that this table needs to be more detailed for score "A".

Unfortunately, PBS was not attached to EBP on the web site of Minfin.

Peer Reviewer

Opinion: Agree

Comments: yes, expenditure estimates for BY-1 have not been updated from the original enacted levels according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer
Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Expenditure estimates for BY-2 and prior years are not presented by any expenditure classification in EBP. Unfortunately, PBS was not attached to EBP on the web site of Minfin.

Peer Reviewer

Opinion:

Comments: yes, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "D" is valid.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

None of the 14 annexes attached to the Executive's Budget Proposal for 2023-2025 neither PBS contain estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification).

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer: Административная классификация Экономическая классификация Функциональная классификация

Comments: по 3-м классификациям расходов размещен на сайте:

<https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru> Проект закона о республиканском бюджете размещен на сайте: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response is valid.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

No, expenditures are not presented by program for BY-2 and prior years.

Peer Reviewer

Opinion: Agree

Comments: yes, expenditures are not presented by program for BY-2 and prior years according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Comments: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru>

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "D" is valid.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

No actual data for all expenditures are presented in the budget or supporting budget documentation.

Peer Reviewer

Opinion: Agree

Comments: No actual data for all expenditures are presented in the budget or supporting budget documentation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/340751?lang=ru> Конечные результаты прописываются в бюджетных программах администраторов бюджетных программ (АБП), которые публикуются АБП на сайте gov.kz.

IBP Comment

IBP notes the reviewer's comment. However, the EBP for review is the document titled "Law of the Republic of Kazakhstan On the republican budget for 2023 – 2025". The researcher's response "D" is valid.

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

In the explanatory notes to EBP there are data on revenue estimates for BY-1 are presented by category on pages 4-13 with diagrams and text, however it is not convenient for the researchers to analyse and compare. But this information is open.

Peer Reviewer

Opinion: Agree

Comments: yes, revenue estimates for BY-1 are presented by category according to

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

In the explanatory notes to EBP there is data on individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented are presented by category on pages 4-16 with diagrams and text.

The data presented is inconvenient for analysis.

Peer Reviewer

Opinion: Agree

Comments: correct

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

In the explanatory notes to EBP on page 4: "The revenue forecast (excluding transfers) of the republican budget for 2023 is set at 13 862 323 183 thousand tenge, or 127,3% of the current year's estimate, exceeding by 2 969 794 096 thousand tenge. Republican budget revenues for 2023 will increase by 3 203 181 217 thousand tenge against the estimate for 2022"

Peer Reviewer

Opinion: Agree

Comments: Yes, revenue estimates for BY-1 have been updated from the original enacted levels according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

In the explanatory notes to EBP there are revenue estimates for BY-2 and prior years are not presented by category on pages 4-16 on diagrams (BY-2, 2021). But this is not full information.

Peer Reviewer

Opinion: Agree

Comments: agree with this answer

Government Reviewer

Opinion: Agree

Researcher Response

All parties agree with the "a" answer. The revenue estimates for BY-2 are presented in total (diagram 1), tax revenue covers 97.5% of total revenue: corporate tax (35%), VAT (40%), accise, duties and non-tax revenues, etc.(diagrams 2, 3, 5, 6, 7). Not all of them are given in details, but in aggregated form they are presented by category. The Finance Ministry does not provide proper names to the attached documents. The link gives us 14 documents with the same names but one. The first in the list is named "The main document", all others - "Appendix" without any number or text for reference. So, for the revenue of the BY-2 we can refer only to the Explanatory Note, the document with weight of 213 kb, it is the only possibility to identify the right document from the list. The Finance Ministry was several times told about this issue, however, they continue to upload documents without proper naming.

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

In the explanatory notes to EBP individual sources of revenue accounting for 2 sources of revenue. The revenue sources are accounted for corporate income tax and VAT, together they sum up to 56%, this is less than two thirds. These figures presented in diagrams in dynamics for 2021-2025 (BY-2, 2021).

The data presented is inconvenient for analysis.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

Researcher Response

It seems that all parties agree with the "b" answer. The revenue estimates for BY-2 are presented by individual sources: corporate tax, VAT, accise, duties and non-tax revenues, etc.(diagrams 2, 3, 5, 6, 7). Not all of them are given in details, but iat least two-thirds of the revenue are presented by individual sources.. The Finance Ministry does not provide proper names to the attached documents. The link gives us 14 documents with the same names but one. The first in the list is named "The main document", all others - "Appendix" without any number or text for reference. So, for the revenue of the BY-2 we can refer only to the Explanatory Note, the document with weight of 213 kb, it is the only possibility to identify the right document from the list. The Finance Ministry was several times told about this issue, however, they continue to upload documents without proper naming.

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

In the explanatory notes to EBP the most recent year presented for which all revenues reflect actual outcomes is BY-2, 2021.

The data presented is inconvenient for analysis and there is not all the information, but it is there.

It is possible to change to score "D".

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

EBP, Appendix 1 to EBP, Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Information is presented, but it excludes some core elements.

The "core" information includes:

total debt outstanding at the end of BY-1; no data

amount of net new borrowing required during BY-1; Explanatory Notes, page 31, Table (Financing of deficit)

interest payments on the debt; Appendix 1 to EBP, page 14 (Function group 14 Debt service)

interest rates on the debt instruments; one mention (2%) on Explanatory Notes, page 31, Table (Deficit)

maturity profile of the debt; Explanatory Notes, page 31

whether it is domestic or external debt. Explanatory Notes, page 31, Table (Financing of deficit)

Peer Reviewer

Opinion: Agree

Comments: yes, does the document actually provide information on government borrowing and debt, including its composition, for the year preceding the fiscal year (K-1)

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

No actual data for government debt are presented in the budget or supporting budget documentation.

Peer Reviewer

Opinion: Agree

Comments: No actual data for government debt are presented in the budget or supporting budget documentation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: В соответствии с подпунктом 3 пункта 1 статьи 74 Бюджетного кодекса РК «Правительство РК одновременно с проектом закона о республиканском бюджете представляет данные о состоянии государственного и гарантированного государством долга по видам долга за два отчетных финансовых года и на 1 июля текущего финансового года». Проект закона о республиканском бюджете размещен на сайте: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Researcher Response

The government reviewer referred to the Government duties to publish the figures for the Government Debt BY-2 or BY-3 stated in the Budget Code, however, neither EBP, nor the Explanatory Note present these figures. Therefore, the answer is unchanged, "d".

IBP Comment

IBP notes the government's response but agrees with the researcher's response "D".

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook (2018)* (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

EBP (Including the Explanatory Notes and Attachments 1,2 to the Expl Notes)
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

The EBP in the articles 3 defines the revenue and expenditures to the National Fund, which accumulates revenues from extractive industry (Appendix 4) and in the article 26 to the State Social Security Fund and State Health Insurance Fund (Appendix 7). The statements of their purposes are not given, but it is self-explaining from the name of the Funds. At the same time there are many other extra-budgetary funds for "economic support", such as National Welfare Fund Samruk Kazyna, Damu Fund, Innovation Fund, Investment Fund, Kazagro, which get their funds from the National Fund and provide loans, subsidies or grants to related businesses. There is no information about them in the EBP, although they can be mentioned as they return budget credits (EBP's Explanatory Note, p.18).

EBP Pages 17, 27 (Policy and means of using the means of the National fund)

<https://adilet.zan.kz/rus/docs/Z2200000159>

QUOTE "Article 1. Amounts of guaranteed transfers from the National Fund of the Republic of Kazakhstan

Approve the following amounts of the guaranteed transfer from the National Fund of the Republic of Kazakhstan to the republican budget for 2023-2025:

2023 - 2,200,000,000 thousand tenge;

2024 - 2,000,000,000 thousand tenge;

2025 - 1,900,000,000 thousand tenge. "

Attachments 1,2 to Explanatory Notes to EBP contain detailed information:

Attachments 1 - Republican budget expenditures for 2023-2025 financed by a guaranteed transfer from the National Fund of the Republic of Kazakhstan

Attachments 2 - Republican budget expenditures for 2023-2024 financed by a targeted transfer from the National Fund of the Republic of Kazakhstan

Peer Reviewer

Opinion: Agree

Comments: information is presented, but it excludes some core elements or some extra-budgetary funds.

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

EBP (Including the Explanatory Note) <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

No, central government finances are not presented on a consolidated basis. There is no general coherent information on the main extra-budgetary funds, such as Pension Fund, Social Insurance Fund, Employment Fund and others.

Information about National Fund is presented in EBP, but this is not well-structured information.

Peer Reviewer

Opinion: Agree

Comments: yes such information is not published

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: Прогноз консолидированной финансовой отчетности по республиканскому бюджету размещен на сайте: <https://www.gov.kz/memleket/entities/minfin/documents/details/369454?lang=ru>

IBP Comment

IBP notes the reviewer's comment; however, the information referenced does not qualify as budgetary/extra-budgetary consolidated information. The researcher's response "B" is valid.

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

EBP (Draft budget Law, Explanatory Note, Attachment 1) <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

EBP (Draft budget Law) in the articles 13, 14, provides information on the transfers from the republican budget to local budgets and articles 6,7 provides information on the transfers from the local budgets to the republican budget. There is no detailed information along with narrative discussion in the Explanatory Note of the EBP, but mention with digits (on page 17 of the Explanatory Note and further on pages 18, 20, 25, 30). Attachment 1 to EBP provides actual figures of the amount of transfers by ministers and programs.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer option b

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies

intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

EBP (Draft budget Law, Explanatory Note, Attachment 1) <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Comments: Alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Закон о республиканском бюджете реализуется постановлением Правительства Республики Казахстан (распределены в виде целевых текущих трансфертов, кредитов областным бюджетам, бюджетам городов республиканского значения и столицы) <https://www.gov.kz/memleket/entities/minfin/documents/details/381548?lang=ru>

IBP Comment

IBP acknowledges the reviewer's comment. However, the comment does not support an alternative display of information. The researcher's response of "D" remains valid.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

EBP

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>**Comment:****Peer Reviewer****Opinion:** Agree**Comments:** <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>**Government Reviewer****Opinion:** Disagree**Suggested Answer:** Закон о республиканском бюджете реализуется постановлением Правительства Республики Казахстан (распределены в виде целевых текущих трансфертов, кредитов областным бюджетам, бюджетам городов республиканского значения и столицы) <https://www.gov.kz/memleket/entities/minfin/documents/details/381548?lang=ru>**Comments:** Закон о республиканском бюджете реализуется постановлением Правительства Республики Казахстан (распределены в виде целевых текущих трансфертов, кредитов областным бюджетам, бюджетам городов республиканского значения и столицы) <https://www.gov.kz/memleket/entities/minfin/documents/details/381548?lang=ru>**IBP Comment**

IBP acknowledges the reviewer's comment. However, the comment does not support an alternative display of information. The researcher's response of "D" remains valid.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**GUIDELINES:**

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

EBP

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>**Comment:**

In the Explanatory Notes to EBP provides actual figures of the amount of transfers to public corporations (Pages 18, 28, for the BY -2021- and the same positions for 2022, 2023)

There is some information in the Explanatory Note of the EBP, but very short.

Peer Reviewer**Opinion:** Agree**Comments:** <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

b. Yes, the core information is presented for all quasi-fiscal activities.

Source:

EBP

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

The Explanatory Notes to EBP provides actual figures of the amount of transfers to public corporations (Pages 18, 28, for the BY -2021- and the same positions for 2022, 2023)

There is some information in the Explanatory Note of the EBP, but very short.

The quasi-fiscal activities are done through the numerous of corporations and funds. Sometimes they are the part of expenditures, for example, the targeted financing to the Nazarbaev Intellectual Schools or Nazarbaev University from the Ministry of Education (p.8 of the Appendix 1 to the EBP) or the Ministry of Healthcare (p.9), or as subsidizing leasing through the Kazakhstan Development Bank, targeted transfer to the Social-Entrepreneurial Corporation Tobol, (p.12 of the Appendix 1 to the EBP), targeted transfer to Astana International Financial Center (p.12), targeted transfer to the Fund of Problem Loans (p.13), to the QazExpoCongress (p.13) or can be distributed as Net Budget Lending to the Agrarian Credit Corporation, Baiterek Holding for the Industry Development Fund or to the Otbasy Housing Construction Saving Bank (p.15). They are also mentioned in the EBP Explanatory Note (p.18) for the repayment of loans.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

EBP, Explanatory Notes and Attachment 1

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Explanatory Notes:

Pages 13-14: financial assets held by the government as a part of non-tax revenues.

Attachment 1 to EBP:

- A listing of the financial assets - page 1

- An estimate of their value. no information in EBP

There is insufficient information to get high scores.

Peer Reviewer

Opinion: Agree

Comments: information is presented, but it excludes some core elements or some financial assets.

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

EBP, Explanatory Notes and Attachment 1
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Explanatory Notes:
Pages 13: financial assets held by the government as a part of non-tax revenues.
Attachment 1 to EBP:
- is a listing of nonfinancial assets - page 2, we could not be sure that this is a full list of the nonfinancial assets.
There is insufficient information to get higher scores in this question.

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b"

answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of expenditure arrears are presented. Answer “d” also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

EBP, Explanatory Notes and Attachment 1

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Estimates of expenditure arrears are not presented

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

42. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether “core” information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

EBP, Explanatory Notes and Attachment 1
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Explanatory Notes:

Pages 27: government loan guarantees.

...- for payment of services to the financial agent JSC "Entrepreneurship Development Fund "Damu" (maintenance of projects for subsidizing and guaranteeing) - 700 672 thousand tenge.

for 2024 - 1 981 232 thousand tenge;

for 2025 - 1 981 232 thousand tenge.

2) subsidizing and guaranteeing SME loans, including:

for 2023 - 172 529 077 thousand tenge, of which:

- to subsidize interest rates on the recommended obligation of about 24 230 projects - 100 573 000 thousand tenge,

- for the adoption of new obligations of about 21 070 projects - 52 456 077 thousand tenge.

- for guarantees on SME loans of about 3 868 projects - 19 500 000 thousand tenge.

for 2024 - 107 662 978 thousand tenge;

for 2025 - 136 545 045 thousand tenge.

Attachment 1 to EBP:

Page 12, 11-211-002 Subsidizing interest rates on loans issued and valuable leasing operations by top-tier banks, Development Bank of Kazakhstan JSC and legal entities engaged in leasing activities, foreign buyers of high-tech goods, services and works of the domestic manufacturing industry, which provide insurance from the state development organization in the region development and promotion of non-commodity exports, taking into account the accepted international obligations

- 649 726 000 tenge.

These core components must include:

- a statement of purpose or policy rationale for each contingent liability; -- No data.

- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; -- Attachment 1 to EBP - Page 12,

- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur). -- No data.

There is a lack of information about guarantees or insurance commitments.

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

EBP, Explanatory Notes and Attachment 1
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

No, information related to future liabilities and the sustainability of finances over the longer term is not presented in EBP and supporting budget documentation

Peer Reviewer

Opinion: Agree

Comments: No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Comments: «В Приложении №1 к протоколу РБК №14 от 22.08.2023г. «Прогноз Республики Казахстан на 2024-2028 годы» (ПСЭР РК) представлены Параметры обязательств государства, включая прогноз внутреннего и внешнего правительственного долга до 2028 года. Кроме того, Министерством национальной экономики РК опубликован Аналитический отчет о бюджетных рисках и долгосрочной устойчивости государственных финансов до 2050 года. <https://www.gov.kz/memleket/entities/economy/documents/details/362610?lang=ru>. В разделе 3.5 указанного отчета приводится Оценка долговых рисков и макрофискальное стресс-тестирование долга в отношении макроэкономических шоков.»

IBP Comment

IBP acknowledges the reviewer's comment. However, the document provided is not the valid EBP for review for the OBS round. Therefore, the

researcher's response "D" is valid.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

EBP: Explanatory Notes (page 16) and Attachment 1,2,3 (page 2)
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

EBP: Explanatory Notes (page 16) and Attachment 1,2,3 (page 2)
<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Attachment 1,2,3 to EBP (page 2):

Sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Attachment 1 to the Draft Budget Law (2-05-2) "financial grants" for the each year (BY, BY+1, BY+2).

Explanatory Notes (page 16):

Grant receipts for 2023 are projected in the amount of 669,820 thousand tenge.

For 2024, the forecast for the receipt of grants amounted to 565,367 thousand tenge, for 2025, 195,367 thousand tenge, according to the authorized body.

Estimates of some but not all sources of donor assistance are presented.

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree

Comments: information related to tax expenditures is not presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Comments: Информация по налоговым льготам за предыдущий период публикуется не позднее 1 сентября следующего года, предшествующего за отчетным периодом, то есть отчет за 2022 год размещается в срок до 1 сентября 2023 года. Данный период определен в соответствии с тем, что источниками формирования сведений по представленным налоговым льготам, являются формы налоговых отчетностей. К примеру, декларация по корпоративному подоходному налогу (далее – КПН) в соответствии с пунктом 1 статьи 315 Налогового кодекса РК, представляется не позднее 31 марта года, следующего за отчетным налоговым периодом. При этом, в соответствии с пунктом 3 статьи 212 Налогового кодекса РК, данный срок представления налоговых отчетностей может быть продлен на срок не более чем, тридцать календарных дней со срока, установленного для представления декларации по КПН или ИПН, что позволяет налогоплательщику представить декларацию по КПН за 2022 год не позднее 1 мая 2023 года. В связи с вышеизложенным, а также учитывая, что информация по представленным налоговым льготам за 2021 и 2022 годы размещена на сайте Министерства финансов РК своевременно и в срок, сообщаем о не согласии с оценкой МБП. Справочно: данные по налоговым льготам - за 2021 год размещены на сайте 2 августа 2022 года по ссылке <https://www.gov.kz/memleket/entities/minfin/documents/details/344917?lang=ru>. - за 2022 год размещены на сайте 31 августа 2023 года, по ссылке <https://www.gov.kz/memleket/entities/minfin/documents/details/513226?lang=ru>

Researcher Response

The question is about tax expenditures in the EBP, not in the annual reporting forms. The references presented by the Government reviewer are related to the tax expenditures mostly under the concessional international agreements compiled from the corporate tax reporting forms. There is no estimates for the budget year, no policy explanations, not intended outcomes. Therefore, the answer did not change - "d".

IBP Comment

IBP notes the government's response but agrees with the researcher's comment and response "D".

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

Budget Code of the Republic of Kazakhstan dated December 4, 2008 No. 95-IV (with amendments and additions as of 20.12.2021)
https://adilet.zan.kz/rus/docs/K080000095_

Comment:

Chapter 3. Budget structure
Article 11. Budget receipts

...

3. Income does not have a targeted purpose, with the exception of targeted transfers. The introduction of new types of income, the cancellation or change of the existing ones are carried out with the obligatory introduction of changes or additions to this Code.

Peer Reviewer

Opinion: Agree

Comments: agree with given answer

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are

reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

There is an example of the revenue rise prognosed as 19.9% as result of the increased the tobacco excise by 27%, the increased revenue from extractive companies because of the elevated extraction tax, increased revenue from the differentiation of the bitcoin mining taxes, as well as reduction of the revenue due to the moving some payments from the central to the local budgets (EBP Explanatory Note, p.9).

With regard to expenditures, they are increased due to the pension indexation by inflation rate +2%, the National project “Comfort School” is moving from individual planning to normative one to allow decrease in unit cost and increase the number of the built schools, state contributions to the State Health Insurance Fund for exempted from contribution to allow coverage for all citizens (EBP Explanatory Note, p.20-21). The policy to increase local content from 40.5% to 80% by financing the processing industry and industrial zone development – growth of production by 13.5%, maintenance and creation of 6 500 jobs (EBP Explanatory Note, p.25)

Under the transportation infrastructure development the allocated budget for 2023-2025 will result in increased proportion of motor roads of 1 and 2 categories (42%), better road conditions (92% of highways in good status and 85% of local roads), the trucking volume by rivers will grow by 1.65 mln.tones in 2023. The doubled agriculture budget creding is planned to maintain 2.7 thousand jobs and 2.1 thousand seasonal jobs annually (EBP’ Explanatory Note, p.28).

Comment:

Explanatory Notes page 18: The draft expenditure side of the budget takes into account changes in certain areas in the policy of state bodies, additions to new obligations in accordance with the messages of the Head of State, legislative acts, as well as the results of budget execution for 2021.

That is only sentence which links by words the government's state policy aims and budget digits

Nota bene: A few programs have targets expressed in numbers this year, by the way, the Explanatory Notes has only 33 pages for the EBP 2023-2025 instead 249 pages for EBP 2021-2023. This is step back from the openness.

Peer Reviewer

Opinion: Agree

Comments: information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

Government Reviewer

Opinion: Agree

48. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer

"a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

The most policy goals are limited to the budget year 2023, however, there are some examples of multi-year projections. The budgeting to development of gas transportation system for 110 bln tenge (with yearly breakdown) will result in increase of people's access to gas in 2023 to 59.6%, 2024 – 60.4%, 2025 – 61.6% to provide gas additionally to 80 rural settlements (56+20+4).

Comment:

Information on the link between the budget and the government's stated policy goals for a multi-year period is not presented

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

IBP Comment

IBP acknowledges the reviewer's comment. However, the reviewer could not provide supporting evidence for their response. The researcher's response of "D" remains valid.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each

individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

Nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

EBP: Explanatory Notes

Page 21:

The increase in spending is due to the indexation of social payments to the average level of inflation: pensions ahead of the inflation rate by 2%, benefits in proportion to the inflation rate.

In 2023, 2 292 092 people will be provided with pension payments,

in 2024 - 2 330 714 people, in 2025 - 2 369 771 people.

The average pension from January 1, 2023, taking into account the average basic pension, will be 119,460 tenge with an increase of 11 145 tenge to the level

2022, in 2024 - 125 528 tenge, in 2025 - 130 418 tenge.

Social benefits will be provided to families with children, recipients of state social benefits and special state benefits, veterans of the Great Patriotic War and persons equivalent to them, persons with disabilities, persons working in harmful and dangerous working conditions, victims of nuclear tests.

In 2023, 2 062 544 people will receive benefits, in 2024 - 2 139 086 people, in 2025 - 2 203 581 people.

The amount of benefits has been increased: in 2023 - by 8.5%, in 2024 - by 4.5%, in 2025 - by 3.5%.

Page 21

In this connection, a new pilot National project "Comfortable School" has been prepared, within the framework of which it is planned to build 504 schools for a total amount of 2,606,596,055 thousand tenge in a three-year period (in 2023 - 499 999 715 thousand tenge, in 2024 - 1 038 388 534 thousand tenge, 2025 - 1 068 207 806 thousand tenge).

The cost of objects is determined according to the new terms of reference and the cost of 1 student place.

Within the framework of this cost, it is envisaged to fully equip with equipment and inventory, improve the quality of finishing work and individual planning solutions, increase school space by 30-35%

Pages 26-27

1) financing of non-financial support instruments, including:

for 2023 - 2 981 232 thousand tenge, of which:

- for the provision by the operator of NCE "Atameken" of service support for doing business (the number of entrepreneurs who will be provided with services - 17 625 units) information and analytical support for entrepreneurs (the number of consulting services provided to small and medium-sized businesses - 120 000 units), training effective conduct of entrepreneurial activity "Men kasipker" (the number of persons with entrepreneurial initiative and SMEs to whom services will be provided - at least 16 015 units) - 2 280 560 thousand tenge;

- for payment of services to the financial agent JSC "Entrepreneurship Development Fund "Damu" (maintenance of projects for subsidizing and guaranteeing) - 700 672 thousand tenge.

Page 29

- for 2023 - 67 730 964 thousand tenge at the expense of the National Fund of the Republic of Kazakhstan for the implementation of 80 projects (of which 51 are ongoing projects, 29 are new projects).

- for 2024 - 24 322 154 thousand tenge for the implementation of 16 projects (due to the targeted transfer from the National Fund - 23 322 155 thousand tenge and the republican budget - 999 999 thousand tenge),

- for 2025 - 18 461 524 thousand tenge for the implementation of 8 projects (at the expense of the republican budget).

These expenses will increase the level of gasification of the population in the regions:

- in 2023 by 59,6%, about 56 rural settlements will be provided with natural gas;

- in 2024 by 60,4%, 20 rural settlements will be provided with natural gas;

- in 2025 4 rural settlements will be provided with natural gas by 61,6%.

Peer Reviewer

Opinion: Agree

Comments: Yes, indeed, non-financial input data is provided for some programs and/or some administrative units (or functions). Since law enforcement agencies, such as the National Security Committee, financial monitoring does not provide open data

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Comment:

With regard to expenditures, they are increased due to the pension indexation by inflation rate +2%, the National project "Comfort School" is moving from individual planning to normative one to allow decrease in unit cost and increase the number of the built schools, state contributions to the State Health Insurance Fund for exempted from contribution to allow coverage for all citizens (EBP Explanatory Note, p.20-21). The policy to increase local content from 40.5% to 80% by financing the processing industry and industrial zone development – growth of production by 13.5%, maintenance and creation of 6 500 jobs (EBP Explanatory Note, p.25)

Under the transportation infrastructure development the allocated budget for 2023-2025 will result in increased proportion of motor roads of 1 and 2 categories (42%), better road conditions (92% of highways in good status and 85% of local roads), reconstruction of 250 km and repair of 1199 km of inter-regional roads, building of 64.8 km of local roads; the cargo shipping volume by rivers will grow by 1.65 mln.tones in 2023. The doubled agriculture budget creding is planned to maintain 2.7 thousand jobs and 2.1 thousand seasonal jobs annually (EBP' Explanatory Note, p.28).

EBP: Explanatory Notes

Page 21:

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Pages 26-27

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Page 29

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- in 2025 4 rural settlements will be provided with natural gas by 61,6%.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: I believe that the correct answer is c, since some government programs take into account quantitative results, such as the level of life satisfaction, quality of life expectancy, etc. For example, the "State program for the development of education and science of the Republic of Kazakhstan for 2020 - 2025" took into account the indicator "level of satisfaction of the population"

Government Reviewer

Opinion: Agree

Researcher Response

We agree with the answer "c", the previous "d" was put by mistake, as one can see the comment provides many examples of non-financial data for some, but not all, programs. The correct answer is "c", we changed it.

IBP Comment

IBP notes the reviewer's comment. The response has been adjusted from "D" to "C".

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

There are no performance targets assigned to nonfinancial data on results, although there are some nonfinancial outcomes are listed, such as access to gas, increase in cargo shipping, etc. (EBP's Explanatory Note, p.28).

Comment:

performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results

Peer Reviewer**Opinion:** Agree**Comments:** according to <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>**Government Reviewer****Opinion:** Agree**Researcher Response**

The answer is "c" and the correct comment would be "Yes, performance targets are assigned to some nonfinancial data on results".

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

EBP: Explanatory Notes

<https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>**Comment:**

Estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented

Peer Reviewer**Opinion:** Agree**Comments:** Yes, indeed, the impoverished population of the country is written in a separate legislative act Resolution of the Government of the Republic of Kazakhstan "On approval of the Program to reduce poverty in the Republic of Kazakhstan" for 2003-2005 dated March 26, 2003 N 296**Government Reviewer****Opinion:** Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

d. No, a timetable is not issued to the public.

Source:

There is no timetable for formulating the EBP https://www.gov.kz/memleket/entities/minfin/documents/1?lang=ru&type=_44

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, that's right, there is no schedule, but the Budget Code has deadlines for submitting the budget to the Government

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Закон Республики Казахстан О республиканском бюджете разрабатывается в соответствии с Бюджетным кодексом Республики Казахстан, на основе прогноза социально-экономического развития, бюджетных параметров Республики Казахстан и поручений Президента Республики Казахстан.

IBP Comment

IBP acknowledges the reviewer's comment. However, given that there is no evidence to show the schedule and for cross-country consistency, the researcher's response of "D" remains valid.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

PBS and Attachment 1: <https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

Comment:

The Attachment to PBS contains the following information: nominal GDP level; inflation rate (inflation band); real GDP growth, composition of GDP growth as well as some additional information beyond the core elements, such as the rate of employment and unemployment; price of oil and other commodities; current account; exchange rate (rate could be calculated) and some other; but there is no GDP deflator, no interest rates, short- and long-term interest rates.

Regarding the core information:

nominal GDP level - PBS, page 13, Attch 1, page 1

inflation rate - PBS, page 13, Attch 1, page 1

real GDP growth - PBS, page 13, Attch 1, page 1

interest rates - only discussion about importance of interest rate in PBS, page 21 ("The main instrument of monetary policy remains the base rate, which is set depending on the actual and projected level of inflation, and other parameters. Decisions on the base rate will depend on the further development of the situation in the external and domestic sectors of the economy, the dynamics of inflation expectations and the effectiveness of the Government's measures to curb price growth".)

Since there is one core item missing, but information beyond the core, this question can score a B.

Peer Reviewer

Opinion: Agree

Comments: yes, indeed the core information is presented for the macroeconomic forecast.

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core

components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

PBS and Attachment 1: <https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

Comment:

Information beyond the core elements is presented for the government's expenditure policies and priorities.

PBS: There is a wide discussion of expenditure policies and priorities in Chapter II Objectives and priorities of economic policy for 2023 - 2027, in Chapter III Main directions of economic policy, including the following sections:

II. Forecast of socio-economic development

Prospects for the development of the economy

Scenario conditions for development

Factors of economic growth under the baseline scenario

III. The main directions of economic policy

Macroeconomic stability

Development of economic sectors

Business climate and competition

Investment attractiveness

Digitalization and innovation

Human capital

Public administration system

Regional development

Economic Integration

Core elements:

a discussion of expenditure policies and priorities - PBS: page 20, page 40 (new policy of expenditures)

an estimate of total expenditures Attachment 1 to PBS: page 3, item 13, 33.

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

The PBS (the Prognosis of the social economic development of Kazakhstan for 2023-2027) provides information that the tax burden will be revised to increase a revenue from extractive companies and cancellation of their tax exemptions, destimulation of the capital drain out of the country and increase of taxes on criptomining (PBS, p.21), however, this information is not detailed.

The estimate of total revenue is given in the Attachment 1 to the PBS, p.3.

The information on revenue policies and prioritites is not detailed enough.

Comment:

The information on revenue policies and prioritites is not detailed enough.

Peer Reviewer

Opinion: Agree

Comments: actually the core information is presented for the government's revenue policies and priorities.

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the

Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

The PBS (the Prognosis of the social economic development of Kazakhstan for 2023-2027) provides information on the total debt burden for the upcoming 6 years (2023-2027) even with the breakdown to external and internal debts. However, the amount of new borrowing is not given clearly, although it is possible to calculate. There is no information on interest payments for upcoming years.

Comment:

Out of three needed estimates (the amount of net new borrowing, total debt burden and the interest payments) only total debt is given, although with a breakdown to the external and internal ones.

The score is reduced from b to c from the last round.

Peer Reviewer

Opinion: Agree

Comments: yes, in fact, only the amount of the projected gradual increase in public debt is presented in the documents

Government Reviewer

Opinion: Agree

Comments: «Министерством финансов ежегодно публикуется Приказ министра финансов, который доводится до государственных органов, осуществляющих контроль за исполнением налоговых, таможенных и других обязательных платежей в бюджет, для составления проекта плана поступлений по соответствующим кодам классификации поступлений бюджета. Соответственно, в декабре 2012 года вышел приказ «Об утверждении годовых сумм прогноза поступлений республиканского бюджета на 2023 финансовый год в разрезе специфик классификации поступлений бюджета» (№1245 от 08.12.2022 года).

<https://www.gov.kz/memleket/entities/minfin/documents/details/397476?lang=ru>. В структуру Годовых сумм прогноза поступлений республиканского бюджета на 2023 финансовый год в разрезе специфик классификации поступлений бюджета включены также внутренние и внешние государственные займы. Вместе с тем, на ежегодной основе к проекту Закона о республиканском бюджете, вносимому в Парламент РК, прилагается пояснительная записка в которой отражается информация о финансировании дефицита бюджета и планируемые поступления внутренних и внешних займов.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

The PBS and its Attachments present the expenditure estimates for 3 years.

<https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

PBS - p.36

PBS Attachment - p.3, line 33.

Comment:

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/economy/documents/details/341405?lang=ru>

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

The EB (Enacted Budget) is published only at the legal database: <https://adilet.zan.kz/rus/docs/Z2200000163>
It was not published at the Ministry Finance website.

The EB is presented only in functional and administrative classifications.

Comment:

The problem of publishing the EB at the legal database is that it is not in machine-readable format. It is extremely difficult to use such a big financial document with 7 attachments in a web format.

During the last round it was published at the Minfin's site, at least, it was easy to find it.

Peer Reviewer

Opinion: Agree

Comments: actually Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Functional classification

Source:

The EB (Enacted Budget) is published only at the legal database: <https://adilet.zan.kz/rus/docs/Z2200000163>
The EB is presented only in functional and administrative classifications.

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes, agree with The EB is presented only in functional and administrative classifications, without Economic classification

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

The EB (Enacted Budget) presents estimates for all programs.
<https://adilet.zan.kz/rus/docs/Z2200000163>

The problem is that it is not in machine readable format, even not in pdf.

Comment:

Peer Reviewer

Opinion: Agree

Comments: according to <https://adilet.zan.kz/rus/docs/Z2200000163>

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are

shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

The EB presents revenue estimates by category. Attachments 1 (2023), 2 (2024), 3 (2025)
<https://adilet.zan.kz/rus/docs/Z2200000163>

Yes, the Enacted Budget presents revenue estimates by category.. (pages 1-2 of the appendices 1,2,3)

The tax revenues include:

1 Tax revenue

01 Income tax

05 Internal taxes on goods, works and services

06 Taxes on international trade and external transactions 1,042 049 683

08 Mandatory payments charged for the commission of legally significant actions and (or) the issuance of documents by authorized state bodies or officials

2 Non-tax receipts

01 Income from state property

02 Proceeds from the sale of goods (works, services) by state institutions financed from the state budget

03 Receipts of money from public procurement organized by public institutions financed from the state budget

04 Fines, penalties, sanctions, penalties imposed by state institutions financed from the state budget, as well as contained and financed from the budget (cost estimate) of the National Bank of the Republic of Kazakhstan

05 Grants

3 Proceeds from the sale of equity capital

02 Sale of goods from the state material reserve

4 Receipt of transfers

01 Transfers from lower levels of government

04 Transfers from the National Fund

Comment:

Not a machine readable format, published as a web document

Peer Reviewer

Opinion: Agree

Comments: according to Attachments 1 (2023), 2 (2024), 3 (2025) <https://adilet.zan.kz/rus/docs/Z2200000163>

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

The EB presents individual sources for all revenues for three upcoming years: 2023, 2024, 2025, appendices 1, 2, 3.
<https://adilet.zan.kz/rus/docs/Z2200000163>

There are no unclassified miscellaneous revenues.

Comment:

Peer Reviewer

Opinion: Agree

Comments: actually Enacted Budget presents individual sources of revenue accounting for all revenue.

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

The EB (Enacted Budget) and its attachments

<https://adilet.zan.kz/rus/docs/Z2200000163>

EB, Article 1, claw 7: Financing budget deficit - 3 208 592 837 thousand tenge (2023 government borrowing), attachments 1, 2, 3 (2023-2025),

Government borrowing: VII. Financing budget deficit (in thousand tenges) - 3 208 592 837 (2023), 3 489 160 000 (2024), 3 684 752 000 (2025)

Interest payments: 14. Debt service (by the Finance Ministry, in thousand tenges) - 1 842 725 170 (2023), 1 965 417 724 (2024), 2 164 811 222 (2025)

Comment:

The EB presents only 2 estimates - government borrowing and interest payments. The total debt outstanding is given only in the PBS. Therefore, b score.

Peer Reviewer

Opinion: Agree

Comments: <https://adilet.zan.kz/rus/docs/Z2200000163>

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

CB as a version of the EBP in the ppt format: <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>: Expenditure (slides 5-6) and revenue (slides 3-4) totals, the macroeconomic forecast (slide 2), contact information (slide 21). The main policy initiatives are given not in a narrative form, but as program estimates (slides 9-18).

CB as a version of the EB in the ppt format:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru>, the same.

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewers' comments. However, the documents submitted do not suffice as Citizens Budget. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. Therefore, this is revised from "B" to "D"

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

The CB is disseminated only on the official MF website. There was no signs of distributed print copies or presenting it through the media.

CB as a version of the EBP in the ppt format: <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>:

CB as a version of the EB in the ppt format:

<https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: According to the Order of the Minister of Finance of the Republic of Kazakhstan "On approval of the Rules for drawing up and presenting the civil budget at the stages of budget planning and budget execution" The civil budget is posted on the Internet resources of authorized bodies in the state and Russian languages. In the absence of Internet resources at the offices of akims of cities of district significance, villages, settlements, rural districts, the tab "Civil budget" of a city of district significance, village, settlement, rural district is placed on the Internet resource of the authorized bodies for state planning and budget execution of the higher budget. In order to ensure the convenience of users, mutual reference to Internet resources is allowed under the "Civil Budget" tab of the central authorized bodies for state planning, budget planning, budget execution. In order to widely inform the population, the civil budget at the district level (at the level of a city of regional significance) is published in print media distributed in the relevant territory. So the correct answer would be "b" The information is disseminated by placing the Budget for citizens on the official website of the executive power and distributing its printed copies.

Government Reviewer

Opinion: Agree

Comments: Распространение Гражданского бюджета печатными экземплярами и/или через средства массовой информации приведет к дополнительным бюджетным расходам. В связи с ограниченными бюджетными возможностями гражданский бюджет распространяется только посредством интернета.

IBP Comment

IBP acknowledges the reviewers' comments. However, the documents submitted do not suffice as Citizens Budget. In the past, the government has produced Citizens Budget with graphics to simplify budgetary information. Therefore, this is revised from "C" to "D"

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other

locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

Source:

There are Rules for the preparation and presentation of the Citizens' budget at the stages of budget planning and budget execution from 09.01.2018 with amendments of 5.03.22 (issued by Ministry of finance)

<https://www.gov.kz/memleket/entities/minfin/documents/details/adilet/V1800016261?lang=ru>

Besides, the Public Council on State Finances under the Finance Ministry discussed the budget openness at its meetings, for example, of 22.04.22, 16.05.22 (<https://www.gov.kz/memleket/entities/minfin/activities/directions?lang=ru>)

22.04.22 (<https://www.gov.kz/memleket/entities/minfin/documents/details/303023?lang=ru>), formation of the Open Budget Commission within the Public Council, workplan for 2022, necessity to discuss budget openness), tasks for government bodies to increase budget transparency; 16.05.22 - programs and budget execution, budget openness discussion (<https://www.gov.kz/memleket/entities/minfin/documents/details/312666?lang=ru>)

Comment:

3 members of the civil society applied to the Public Council, one of them was elected by the Working group. Thus, since 2022 the Public Council included not only representatives of the business community, but also of civil society. However, it is necessary to increase the number of civil activists in the Public Council for better advocacy for more rational budget spending, apart from activating other mechanisms of public participation.

Peer Reviewer

Opinion: Agree

Comments: agree with answer

Government Reviewer

Opinion: Agree

Comments: Проводится работа с гражданским сообществом по обсуждению потребностей населения в бюджетной информации до публикации гражданского бюджета и необходимости внесения изменений и дополнений в законодательство страны.

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

The citizen version of budget documents are published for the
EBP <https://www.gov.kz/memleket/entities/minfin/documents/details/340797?lang=ru>
EB <https://www.gov.kz/memleket/entities/minfin/documents/details/411280?lang=ru>
IER <https://www.gov.kz/memleket/entities/minfin/documents/details/291489?lang=ru>, published 21. April 2022,
<https://www.gov.kz/memleket/entities/minfin/documents/details/273859?lang=ru> on 1 February 2022
YER <https://www.gov.kz/memleket/entities/minfin/documents/details/256429?lang=ru>
Therefore, for four stages of the budget process (budget formation, enactment, implementation and annual report). There are no budget version for the audit stage.

Comment:

The citizen versions are published for the Executive Budget Proposal, Enacted Budget, for in-year-reports and Year-End Report, but not for the Audit Report. The last is prepared by the High Audit Chamber.

Peer Reviewer

Opinion: Agree

Comments: A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the researcher's comment. However, only the citizen's version of the YER and the IYR count towards scoring (execution). The documents shared as Citizens' budget for EBP and EB do not meet the criteria for a CB. Hence the response is revised from "A" to "C"

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The Department of Reporting and Statistics publishes the IYRs (within a month) and Statistical Bulletins (within 1.2 month). The Statistical Bulletin is very detailed and presents expenditures in all three classifications (administrative, economic and functional)
https://www.gov.kz/memleket/entities/minfin/documents/9?gosorgan=_520&is_vac=eq%3Afalse&lang=ru - all reports

Each Stat Bulletin contains 29 tabs out of which tab 5 - Expenditures by administrative bodies, tab 6 - economic classification, tab 8 - by functions.
68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Administrative classification

Economic classification

Functional classification

None of the above

1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>

1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>

- 1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>
- 1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>
- 1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>
- 1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>
- 1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>
- 1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>
- 1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>
- 1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>
- 1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>
- 1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>
- 1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

The Website of the government is extremely difficult to use, the documents are not well classified. The former website of the Minfin was much better, but this was the central governmental decision to transfer the IT management to the external company. It is very difficult to search for particular budget document, since everything is rather in chronological order and badly organized.

Peer Reviewer

Opinion: Agree

Comments: Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

- Administrative classification
- Economic classification
- Functional classification

Source:

The Department of Reporting and Statistics publishes the IYRs (within a month) and Statistical Bulletins (within 1.2 month). The Statistical Bulletin is very detailed and presents expenditures in all three classifications (administrative, economic and functional)
https://www.gov.kz/memleket/entities/minfin/documents/9?gosorgan=_520&is_vac=eq%3Afalse&lang=ru - all reports

Each Stat Bulletin contains 29 tabs out of which tab 5 - Expenditures by administrative bodies, tab 6 - economic classification, tab 8 - by functions.

- 1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>
- 1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>
- 1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>
- 1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>
- 1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>
- 1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>
- 1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>
- 1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>
- 1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>
- 1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>
- 1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>
- 1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>
- 1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct according to links

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

Each Stat Bulletin contains 29 tabs out of which tab 8 - by functions and aggregated programs. The tab 15 presents non-cuttable programs under the healthcare, education and social assistance.

1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>

1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>

1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>

1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>

1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>

1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>

1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>

1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>

1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>

1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>

1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>

1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>

1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In-Year Reports present actual expenditures for programs accounting for all expenditures.

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

The Tab 2 "The Comparative analysis of the budget implementation" in each Statistical Bulletin provides comparisons for the relevant period for the revenues and expenditures.

- 1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>
- 1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>
- 1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>
- 1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>
- 1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>
- 1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>
- 1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>
- 1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>
- 1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>
- 1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>
- 1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>
- 1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>
- 1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, comparisons are made for expenditures presented in the In-Year Reports.

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

The Tab 4 "Revenue of the State Budget" presents actual revenue by category covering tax and non-tax revenue separately

- 1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>
- 1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>
- 1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>
- 1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>
- 1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>
- 1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>
- 1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>

1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>
1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>
1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>
1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>
1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>
1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, In-Year Reports present actual revenue by category.

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

The Tab 4 "Revenue to the State Budget" and the Tab 8 "Revenue to the Republic's Budget" of the Statistical Bulletin for each months presents individual sources of actual revenue

1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>
1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>
1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>
1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>
1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>
1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>
1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>
1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>
1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>
1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>
1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>
1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>
1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Statistical bulletins compare in the Tab 2 and Tab 3 actual year-to-date revenues with the same period in the previous year.

- 1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>
- 1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>
- 1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>
- 1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>
- 1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>
- 1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>
- 1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>
- 1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>
- 1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>
- 1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>
- 1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>
- 1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>
- 1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, comparisons are made for revenues presented in the In-Year Reports.

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the

country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

All three actual figures: for the total debt, debt service and interest payments are present in each Statistical Bulletin. The Tab 22 of the Statistical Bulletin presents actual figures for the debt "The government, the government-guaranteed debt, government obligations" on domestic and external debt, while debt service is listed in the Tab 3 (line 32), deficit financing (borrowing, line 41), domestic - line 42, external - line 45, and loan payments (line 44 - domestic, line 47 - external).

1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>

1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>

1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>

1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>

1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>

1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>

1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>

1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>

1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>

1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>

1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>

1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>

1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, all three estimates related to government borrowing and debt are presented.

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

The core information on the debt is presented in the IYRs (Statistical Bulletin): the total debt figures with a breakdown to domestic and external debt (Tab 22) and the interest rate and maturity for domestic debt (Tab 23). Besides, the external debt is given by sources (international organizations, such as the ADB, EBRD and others), Islamic Bank, Chinese bank, commercial banks, etc. There is no information on the interest rate and maturity for the external borrowing.

1.12.21 <https://www.gov.kz/memleket/entities/minfin/documents/details/249337?lang=ru>

1.01.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/263935?lang=ru>

1.02.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/276492?lang=ru>

1.03.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/288897?lang=ru>

1.04.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/302614?lang=ru>

1.05.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/312181?lang=ru>

1.06.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/322193?lang=ru>

1.07.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/332641?lang=ru>

1.08.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/341840?lang=ru>

1.09.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/352218?lang=ru>

1.10.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/366452?lang=ru>

1.11.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/393341?lang=ru>

1.12.22 <https://www.gov.kz/memleket/entities/minfin/documents/details/395403?lang=ru>

Comment:

The factual information on the government debt is published on the website, for example for the 01.01.2022:

<https://www.gov.kz/memleket/entities/minfin/documents/details/260100?directionId=261&lang=ru>, however, it is very difficult to find particular period for this information, since the website structure is very poor and navigation is badly organized.

Peer Reviewer

Opinion: Agree

Comments: Yes, the core information is presented for the composition of the total actual debt outstanding.

Government Reviewer

Opinion: Agree

Comments: Данный вопрос требует проработки в плане технического усовершенствования сайта министерства. В настоящее время ведется работа в этом направлении.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

MYR, pages 5-7

The explanation includes qualitative estimates of all differences; a narrative discussion is provided by some of them.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

MYR, MS Word: pages 68-75 (some explanation by main administrators) and MS Excel file - sheets 1,2,4,5,6.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

In MS Excel file - sheet 4 - administrative classification; sheet 6 - functional classification.

There is no economical classification.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru> Полугодовой обзор представляет смету расходов по трем классификациям расходов. В файле MS Excel – лист 4 – административная классификация; лист 6 – функциональная классификация, лист 7 – экономическая классификация.

IBP Comment

IBP notes the government reviewer's comment. IBP revised the response from "B" to "A".

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Functional classification

Economic classification

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

In MS Excel file - sheet 4 - administrative classification; sheet 6 - functional classification.

There is no economical classification.

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes, Mid-Year Review include only Administrative and Functional classification

Government Reviewer

Opinion: Disagree

Suggested Answer: Административная классификация Экономическая классификация Функциональная классификация

Comments: Источник: <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru> Полугодовой обзор представляет смету расходов по трем классификациям расходов. В файле MS Excel – лист 4 – административная классификация; лист 6 – функциональная классификация, лист 7 - экономическая классификация.

IBP Comment

IBP notes the government reviewer's comment. Economic classification is also provided.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

MYR, <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>, Attachment in MS Excel: Sheet 5, column F, the column "The corrected budget for 2022"

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

MYR, <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>, Attachment in MS Word: Pages 60-68 - Detailed explanation of all differences between the original and updated revenue estimates is presented.
Attachment in MS Excel: Sheets 1,2,3.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

MYR, <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>,
Attachement in MS Excel: Sheets 1,2,3. There is detailed revenue estimates by category on the sheet 3.

Comment:

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

MYR, <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>,
Attachement in MS Excel: the Mid-Year Review presents individual sources of revenue accounting for all revenue (on the sheet 3).

Comment:

Peer Reviewer

Opinion: Agree

Comments: according too <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

MYR, <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>,

Attachement in MS Excel: estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented (on the sheet 9).

Comment:

The interest payments on the outstanding debt for the budget year and interest rates on the debt are missed out.

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/339413?lang=ru>

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented in the file "2-Глава 2 (272-579) Таблицы.xlsx" Sheets T1,T2,T3
A narrative discussion is presented in MS Word files: "1-ГЛАВА I (1-263).docx", "2-ГЛАВА II (271).docx"

Peer Reviewer

Opinion: Agree

Comments: yes, correct according to <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**GUIDELINES:**

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

YER presents expenditures in the file "2-Глава 2 (272-579) Таблицы.xlsx" Sheets T1,T2,T3,T4 by administrative - T1, economic - T2, T3, functional - T4.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

YER presents expenditures in the file "2-Г лава 2 (272-579) Таблицы.xlsx" Sheets T1,T2,T3,T4 by administrative - T1, economic - T2, T3, functional - T4.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

The Year-End Report presents estimates for programs accounting for all expenditures in file "2-Г лава 2 (272-579) Таблицы.xlsx" Sheets T1

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

The Year-End Report presents estimates of the differences between the enacted levels and the actual outcome for all revenues are presented in file "2-Глава 2 (272-579) Таблицы.xlsx" Sheets T1 Raws 8-84 along with a narrative discussion on pages 3-16 of the file "3-Глава III (580-1455).docx"

Peer Reviewer

Opinion: Agree

Comments: Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"– that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

The Year-End Report presents presents revenue items by tax (types of taxes, excises, duties, fees) and non-tax (dividends, rent payments, deposit rewards, penalties, debt repayments, etc.) categories in file "2-Глава 2 (272-579) Таблицы.xlsx" Sheets T1 Raws 8-84 and description on pages 3-16 of the file "3-Глава III (580-1455).docx"

Peer Reviewer

Opinion: Agree

Comments: Yes, the Year-End Report presents revenue estimates by category.

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

the Year-End Report presents individual sources of revenue accounting for all revenue in file "2-Г глава 2 (272-579) Таблицы.xlsx" Sheets T1 Raws 8-84 and description on pages 3-16 of the file "3-Г глава III (580-1455).docx"

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion, but without "interest rates on the debt" and "Maturity profile of the debt" are missed out.

Peer Reviewer

Opinion: Agree

Comments: Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Government Reviewer

Opinion: Agree

IBP Comment

Maturity Profile and Interest rates are not provided. IBP revised this from "B" to "C"

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
 The central government's total debt burden at the end of the budget year
 The interest payments on outstanding debt for the budget year
 Whether the debt is domestic or external

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion, but without "interest rates on the debt" and "Maturity profile of the debt" are missed out.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer
Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented along with a narrative discussion on pages 8-10 of the file "1-Г ЛАБА I (1-263).docx"
The interest rate figure is not mentioned though.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

IBP Comment

Based on the researcher's comment, this is revised from "A" to "C"

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

On pages 8-10 of the file "1-ГЛАВА I (1-263).docx"

Information beyond the core elements: Export, Import volumes, Brent mark of oil cost, international reserves, the volume of investments in fixed assets, industrial facilities and the acquisition of production equipment, social facilities, housing, infrastructure, as well as the reconstruction of republican roads; real incomes of the population; average monthly salary; unemployment rate and the situation in the sectors of the economy.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion on pages 610-1448 of the file "3-ГЛАВА III (580-1455).docx"

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion on pages 610-1448 of the file "3-Г лава III (580-1455).docx"

Peer Reviewer

Opinion: Agree

Comments: Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

The first strategic direction "Ensuring social protection of the population" consists of goals 1.1 "Provision of social security services" and 1.2

"Promoting the effectiveness of the provision of services to socially vulnerable groups of the population." - The report provides programs and indicators that describe broad assistance to the population with incomes below the subsistence level, including targeted social assistance to low-income citizens, as well as measures of social assistance and support for citizens, so children from among the recipients of targeted social assistance are assigned a guaranteed social package (food packages and sets of household chemicals; provision of free meals at the place of study, school uniforms and school supplies, preferential travel on urban public transport), a new allowance for large families, which is paid monthly, regardless of family income, in differentiated amounts depending on the number of children in family. The state provides active measures to promote employment, implemented within the framework of the state Program "Enbek", which is primarily aimed at socially vulnerable categories of the population. Various measures have been taken to ensure the timely and complete fulfillment of the state's social obligations. pp 831-850 of the file "3-Г лава III (580-1455).docx"

Peer Reviewer

Opinion: Agree

Comments: Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Government Reviewer

Opinion: Agree

IBP Comment

The comment provided by the researcher does not support the response choice "A". For cross-country and OBS consistency with Q.52 based on the methodology, this is revised to "D"

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

Estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion in file "1-Г лава I (264-270) Приложения.xlsx" (sheet "Прил 2" - Attachment 2) and on pages 238-240 of the file "1-ГЛАВА I (1-263).docx" (information on revenue to the National Fund. There are estimates for Enacted Budget, updated ones and actual revenue, together with differences and narrative discussion).

and many mentions of National Fund, National Wealth Fund "Samruk Kazyna", Holding "Baiterek", but I don't find united separate report about their activity.

During the reporting period, transfers were transferred to the Social Health Insurance Fund, including for paying for the guaranteed volume of free medical care (page 1475 of the Explanatory Notes to the consolidated financial statements on the execution of the republican budget as of January 1, 2022 -> file "4- Пояснительная (1457-1520).docx")

Non-profit joint stock company "State Corporation" Government for Citizens "- payment of pensions and social benefits to individuals. (page 1475

of the Explanatory Notes to the consolidated financial statements on the execution of the republican budget as of January 1, 2022 --> file "4- Пояснительная (1457-1520).docx")

Peer Reviewer

Opinion: Agree

Comments: Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Government Reviewer

Opinion: Agree

Researcher Response

https://adilet.zan.kz/rus/docs/K080000095_ - The Budget code: Article 6, 3. In the Republic of Kazakhstan, state and consolidated budgets, regional budgets, district budgets (city of regional significance) are compiled, used as analytical information and not subject to approval. The state budget is the centralized monetary fund of the state, uniting the republican and local budgets without taking into account mutually extinguishable transactions between them. The consolidated budget is the centralized monetary fund of the state, combining the republican budget, the budgets of regions, cities of republican significance, the capital, receipts and expenses of the National Fund of the Republic of Kazakhstan, receipts and payments of the Victim Compensation Fund, receipts and expenses of the Education Infrastructure Support Fund, receipts and expenses of the Special State Fund, receipts and expenses of the State Social Insurance Fund, receipts and expenses of the Social Health Insurance Fund, excluding reciprocal transactions between them. ----- So to be correct - National Fund of the Republic of Kazakhstan, State Social Insurance Fund and Social Health Insurance Fund - there is a difference in the Tables of Annexes and discussion in the Notes to YER. - Victim Compensation Fund - only mention in the Notes, there is not digits on the difference in the Tables of Annexes - Education Infrastructure Support Fund and Special State Fund - no information in the YER ----- So we decided to choose answer "C" again

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

<https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Comment:

The financial statement is part of the Year-End Report (IV part)
Attachment 1 the Explanatory Notes to the consolidated financial statements on the execution of the republican budget as of January 1, 2022 --> file "4-Глава IV (1456).docx", "4- Пояснительная (1457-1520).docx"
financial statement itself --> "4-ГКФО (1521-1530).docx"
and different attachments: "4-Приложение (1532-1538).docx", "4- Приложение (1531).docx"

Peer Reviewer

Opinion: Agree

Comments: Yes, a financial statement is part of the Year-End Report or is released as a separate report according to <https://www.gov.kz/memleket/entities/minfin/documents/details/324108?lang=ru>

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

The AR (Conclusion to the Government Report on Republic's Budget Implementation for 2021) presents all three types of audit: financial, compliance, and performance.

The financial performance (pages 41-112, 405-408) and performance (pages 113-404) are in the relevant chapters of the report with a detailed description in the report. And the compliance audit was carried out during the analysis of specific activities, results, programs: according to the rules, laws, methods, etc., for example, on pages 39, 51, 57, 174, 194, 352, 398, 412, 422, etc. ., and in AR they emphasized the absence of some standard methods and rules.

Peer Reviewer

Opinion: Agree

Comments: The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not

apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

I can score "A", by the way the principle of the budget analysis by expenditures is quite different (and effective): they assessed the whole budget for example by functional group (p 84) or underutilization of the budget (p 81), or redistribution of funds from the republican budget or corrections (p76-77) etc.

Peer Reviewer

Opinion: Agree

Comments: All expenditures within the SAI's mandate have been audited.

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

The AR includes chapter II (Assessment of the execution of the republican budget for 2021) item 2.5 (Receipts and use of funds of the National Fund of the Republic of Kazakhstan) (pages 99-112) and Chapter III (Evaluation of the effectiveness of the use of funds of the republican budget in certain areas), deviation 3.4 (Evaluation of the effectiveness of asset management of subjects of the quasi-public sector).

Quote from AR: "In the current legislation (Article 3 of the Budget Code), the concept of a subject of the quasi-public sector has a wide scope: from

holdings, national companies to state enterprises with different purposes of creation.

In total, there are about 6.5 thousand legal entities with state participation, more than 80% of which are represented by organizations of the social sector (health, education, culture, sports), mainly in the form of state enterprises (4.2 thousand) and state enterprises on the right of economic management (1.3 thousand).

The activities of such organizations are not initially aimed at making a profit (often unprofitable) and are focused on solving social issues of the population. In this connection, the Accounts Committee it was recommended to ensure a qualitative revision of the concept of "subject of the quasi-public sector" as a business entity, ensuring the exclusion of social block organizations from it."

Peer Reviewer

Opinion: Agree

Comments: Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/314889?lang=ru> (Brief conclusion to the report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021)

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru> (AR)

Comment:

Brief conclusion to the report of the Government of the Republic of Kazakhstan on the execution of the republican budget for 2021
And the AR itself includes chapter V (Final part) which includes executive summaries summarizing the report's content.

Peer Reviewer

Opinion: Agree

Comments: Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

The Finance Ministry, Reporting Department, where such report on taken steps is supposed to be published, does not provide any information on what steps have been taken to address audit findings. Maybe such report exists, however, researchers were unable to find them. The United platform of internet-resources of all government bodies (Единая платформа интернет-ресурсов государственных органов) to which all sources of information has been gathered is extremely illogical and confusing.

Peer Reviewer

Opinion: Agree

Comments: yes, indeed, the executive branch did not publicly report on the steps it took to eliminate all audit findings

Government Reviewer

Opinion: Agree

Comments: Правительством проводится работа по обеспечению доступа для общественности рекомендаций аудита и выводов для исправления замечаний в рамках нового Бюджетного кодекса. Данный вопрос обсуждается с Высшей аудиторской палатой и представителями общественности, так как деятельность Высшей аудиторской палаты подотчетна Президенту Республики Казахстан и утверждается Указом Президента РК.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

<https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Comment:

There is no specific report on Accounting Committee's recommendations, however, in the AR some paragraphs are devoted to the steps taken by the executives to implement those recommendation (some recommendations in chapter III-IV) also there is some information about execution of the recommendations in Appendix 2 (page 431). Non-appropriation and inefficient spending of the republican budget Annex 3 (page 432). Key indicators of the results of audit activities of the Accounts Committee Appendix 4 (page 434). Key indicators of the results of audit activities of the Audit Commissions Annex 5 (page 436). Budgetary investment projects implemented through targeted transfers from the republican budget, regions (including recommendations of a selective audit and a report on the results of the implementation of recommendations)

Peer Reviewer

Opinion: Agree

Comments: Yes, the SAI or legislature reports publicly on some audit recommendations by <https://www.gov.kz/memleket/entities/esep/documents/details/319511?lang=ru>

Government Reviewer

Opinion: Agree

Comments: Высшая аудиторская палата и законодательная власть заинтересованы в предоставлении общественности отчета по исполнению их рекомендаций. Правительством проводится работа по обеспечению доступа для общественности рекомендаций аудита и выводов для исправления замечаний в рамках нового Бюджетного кодекса. Данный вопрос обсуждается с Высшей аудиторской палатой и представителями общественности, так как деятельность Высшей аудиторской палаты подотчетна Президенту Республики Казахстан и утверждается Указом Президента РК.

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

The Budget Code of the Kazakhstan
http://adilet.zan.kz/rus/docs/K080000095_

The law "On government audit and financial control"
<https://adilet.zan.kz/rus/archive/docs/Z150000392/19.04.2023>

Comment:

The Budget Code and The law "On government audit and financial control" do not provide a procedure for an independent institution

Peer Reviewer

Opinion: Agree

Comments: there is no IFI.

Government Reviewer

Opinion:

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

there is no IFI

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is no IFI

Government Reviewer

Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI, or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

there is no IFI

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is no IFI

Government Reviewer

Opinion:

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

there is no IFI

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is no IFI

Government Reviewer
Opinion:

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Plan of Majilis

<http://www.parlam.kz/ru/mazhilis/Info/DownloadDocument/1032?infold=6>

Plan of Senate

<http://senate.parlam.kz/storage/4ee6109a7bdb4584a317ad90a939ebd2.pdf>

There is no related to the budget planned meetings of the committees <https://www.parlam.kz/ru/mazhilis/committee-works/committees-meetings/6>

Comment:

For the 2022 year the legislature did not debate budget policies, however in 2021 year, in the period from september to december the budget related laws and some related laws were debated and were adopted.

<https://www.parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D17851> page 100.

"On the introduction of amendments and additions to some legislative acts of the Republic of Kazakhstan on the improvement of budget legislation" with over 200 amendments, accepted by Parliament on 29 december 2021,

"On Amendments and Additions to the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) and the Law of the Republic of Kazakhstan "On Enactment of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) » with also many amendments, it was signed by President on 20 December 2021

And some other debates were conducted

If they could be counted by date, the answer will be changed on a,b,c items.

Peer Reviewer

Opinion: Agree

Comments: neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Government Reviewer

Opinion:

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

<https://parlam.kz/ru/mazhilis/news-details/id49715/1/1>

The budget was presented to Parliament 8 September, 2022

Comment:

The working plan of Majilis had an item to submit a draft law to parliament in august, 2022 <https://parlam.kz/ru/mazhilis/legislative-work-plan>

Peer Reviewer

Opinion: Agree

Comments: correct link <https://parlam.kz/ru/mazhilis/news-details/id49715/1/1>

Government Reviewer

Opinion:

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

<https://parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D18429> pages 169-172

Comment:

"On October 20, 2021, the bill was approved by the Mazhilis of the Parliament of the Republic of Kazakhstan and sent for consideration to the Senate. On November 18, 2021, the Senate considered the draft law and sent it with amendments and additions to the Mazhilis. On November 24, 2021, the Majilis of the Parliament agreed with the changes and additions of the Senate and sent it to the President of the Republic of Kazakhstan for signature. On December 2, 2021, the Law was signed by the President of the Republic of Kazakhstan." <https://parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D18429> page 172

Peer Reviewer

Opinion: Agree

Comments: The legislature approves the budget at least one month in advance of the start of the budget year

Government Reviewer

Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Constitution of the Republic of Kazakhstan, article 61, clause 3. <http://www.constitution.kz/english> (<http://www.constitution.kz/english>)
Standing Orders of the Majilis of the Parliament of the Republic of Kazakhstan, article 60, 1):
<https://www.parlam.kz/ru/mazhilis/reglament>

Standing Orders of the Senate of the Parliament of the Republic of Kazakhstan, article 38, 1) and Chapter 5 of the document is dedicated to the republican budget separately:

<https://senate.parlam.kz//ru-RU/reglament>

Comment:

Under the article 61 of Constitution, clause 3, the Parliament of Kazakhstan has a right to issue and amend the laws, including republican budget. Also, this right is enshrined in the internal documents of both chambers of Parliament.

Peer Reviewer

Opinion: Agree

Comments: Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Government Reviewer

Opinion:

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<https://parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D18748> (Transcripts of Parliament sittings from 19/10/2022) pages 28 - 38 - discussion of amendments (During the work on the bill, the deputies introduced more than 270 amendments. The amendments of the deputies concerned both an increase and a decrease in the expenditure part of the budget.).

Here, in the report on activity of the Senate

<http://senate.parlam.kz/ru-RU/docs/download?id=62&url=activity/results>

there is mention about amendments made in Majilis and on the page 19 there is a mention about 57 amendments of the Senate (in the table)

In the report on activity of the Senate from 1 September to 31 of December, 2022 (<http://senate.parlam.kz/ru-RU/docs/download?id=62&url=activity/results>):

"The bill was approved at a meeting of the Senate on November 10, 2022, with amendments and additions, returned to the Mazhilis of the Parliament of the Republic of Kazakhstan. On November 23, 2022, the Mazhilis of the Parliament of the Republic of Kazakhstan agreed with the proposed amendments by the Senate."

Comment:

The file of an attachment 1 for EBP and the same attachment fro EB have difference.

EB: <https://www.gov.kz/memleket/entities/minfin/documents/details/389637?lang=ru>

EBP: <https://www.gov.kz/memleket/entities/minfin/documents/details/338469?lang=ru>

Peer Reviewer

Opinion: Agree

Comments: indeed, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were

adopted.

Government Reviewer

Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

<https://senate.parlam.kz/ru-RU/lawProjects/lawdetails/1980>

Here is a list/path of documents related to Draft of Budget Law with dates and instances.

<https://parlam.kz/ru/mazhilis/committee-works/committees-meetings/6>

It is a transcript from 17/10/2022.

Senate: <http://senate.parlam.kz/ru-RU/docs/download?id=62&url=activity/results> pages 39-40.

The report on activity of the Senate for the period 1/09/2022 - 31/12/2022.

Comment:

<https://senate.parlam.kz/ru-RU/lawProjects/lawdetails/1980>

This link is related to the whole parliament and contains comparison table of Majilis and Senate, which could be considered as reports with analytics.

There is no any special report published under the Committee on Finance and Budget of the Majilis or the Senate or other committees. But the Committee on Finance and Budget was responsible for the analysis and amendments. The Committee on Finance and Budget of the Majilis had more than one months to collect amendments and conduct hearings and sittings in the parliament from 8/9/22 to 19/10/22. The Senate discussed the Budget law from 21/10/22 to 10/11/22. In total there was enough time to make necessary conclusions and decisions.

In the transcript from 17/10/2022 of Majilis was written: "According to the draft Law "On the republican budget for 2023-2025", 9 meetings of the working group were held, 20 administrators of budget programs were heard, as well as subjects of the quasi-public sector in their areas of activity." And 270 amendments shortly described in this transcript with the kind of the report of the committee, this transcript was published no later than 7 days, but this is not a special report as a special file.

Finance and Budget Committee of Majilis had more than one month to examine a budget draft law.

Senate: <http://senate.parlam.kz/ru-RU/docs/download?id=62&url=activity/results>

Proposals to increase costs were generally supported by 71.8 billion tenge, including in 2023 by 30.0 billion tenge.

The increase in spending will be financed from the Government's reserve.

The bill was approved at a meeting of the Senate on November 10, 2022, with amendments and additions, returned to the Mazhilis of the Parliament of the Republic of Kazakhstan. On November 23, 2022, the Mazhilis of the Parliament of the Republic of Kazakhstan agreed with the proposed amendments by the Senate.

Peer Reviewer

Opinion: Agree

Comments: Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Government Reviewer

Opinion:

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

<https://senate.parlam.kz/ru-RU/lawProjects/lawdetails/1980>

Comment:

The general comparative table with findings of the Majilis deputies from 19/10/22 could be found on the part of the website which is related to the Senate, but this is the site of the whole Parliament and it could be counted, it was registered 19/10/22 in the Senate and was published and contains comparative tables of Malilis and Senate, on the law: <https://senate.parlam.kz/ru-RU/lawProjects/lawdetails/1980>

Sector committees had at least one month to examine the Executive's Budget Proposal, and the Finance and Budget Committee of Majilis had collected their amendments and published an analysis as a comparison table with findings as a united document with recommendations prior to the budget being adopted. Own reports of the sector committees were not published.

Peer Reviewer

Opinion: Agree

Comments: according to <https://senate.parlam.kz/ru-RU/lawProjects/lawdetails/1980>

Government Reviewer

Opinion:

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

The evidence of examination of in-year implementation during a fiscal year were not found

Comment:

Peer Reviewer

Opinion: Agree

Comments: No, a committee did not examine in-year implementation.

Government Reviewer

Opinion:

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question

examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Budget Code: https://adilet.zan.kz/rus/docs/K080000095_

Comment:

by the Law: According to the article 111 (2) of the Budget Code (Chapter 20. Sequestration and Budget Adjustment), the executive can shift up to 10% between programs of the same government body, but not between administrative units; with the exception of budget programs (sub-programmes) financed by targeted transfers from the National Fund of the Republic of Kazakhstan, between budget programs of administrators of republican budget programs if budget funds are not spent and (or) inefficient budget programs are implemented based on budget monitoring results without changing the structure budget expenditures with mandatory consideration at the Republican Budget Commission.

Peer Reviewer

Opinion: Agree

Comments: https://adilet.zan.kz/rus/docs/K080000095_

Government Reviewer

Opinion:

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental

budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Budget Code : https://adilet.zan.kz/rus/docs/K080000095_

Chapter Chapter 19. Budget Adjustment

Article 106. Clarification of the budget; clause 1 - 3)

Article 107. Clarification of the republican budget clause 1 - 1-1 1), clause 3 and other clauses;

Article 94-1. Return from the republican budget of a part of the attracted guaranteed transfer from the National Fund of the Republic of Kazakhstan

Comment:

The answer depends on the sources of revenue. If the excess revenue comes from oil sector (if, for example, the oil price goes up), it goes to the National Fund.

There is a regulation of excess income, and this is not obliged to be approved by Legislature.

Article 94-1. Return from the republican budget of a part of the attracted guaranteed transfer from the National Fund of the Republic of Kazakhstan

1. The central authorized body for budget execution carries out, within a year, the return of a part of the attracted guaranteed transfer from the National Fund of the Republic of Kazakhstan to the republican budget in case of excess of the expected income over the planned one.

2. The return from the republican budget of a part of the attracted guaranteed transfer from the National Fund of the Republic of Kazakhstan shall be carried out in the manner determined by the central authorized body for budget execution.

The 'manner determined by the central authorized body' is here "Rules for the execution of the budget and its cash services":

<http://adilet.zan.kz/rus/docs/V14E0009934> clause 14

However the Budget Code requires to approve the adjustments:

Article 107 of the Budget Code:

1. The adjustment of the republican budget is carried out on the basis of proposals of the Government of the Republic of Kazakhstan and (or) deputies of the Parliament of the Republic of Kazakhstan in accordance with the legislative acts of the Republic of Kazakhstan.

1-1. The adjustment of the republican budget is carried out once during the current fiscal year.

Re-clarification of the republican budget during the current fiscal year is allowed in the following cases:

1) decrease or increase in revenues of the republican budget in the amount of more than ten percent of their annual approved amount in the current financial year;

2) the expected non-development of the republican budget expenditures in excess of ten percent of their annual approved amount in the current fiscal year.

1-2. The provisions specified in paragraph 1-1 of this article do not apply to clarifications of the republican budget in cases provided for by paragraph 4 of article 10, paragraph 5 of article 20, subparagraph 1) of paragraph 2 of article 106 of this Code, and the need to implement the instructions of the President of the Republic of Kazakhstan

2. Proposals for clarifying the republican budget are considered by the Republican Budget Commission.

3. When refining the republican budget, the requirements established by this Code in the development and approval of the republican budget are complied with. (by Article 74)

Peer Reviewer

Opinion:

Comments: Yes, I agree, according to Chapter 19 Budget Code https://adilet.zan.kz/rus/docs/K080000095_

Government Reviewer

Opinion:

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially

change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:

The Budget Code: http://online.zakon.kz/Document/?doc_id=30364477
Chapter 20 Articles 110 clause 2

Comment:

Article 110. Sequestration

1. Sequestration is a special mechanism providing for the reduction of budgetary funds expenditures within certain limits, which is introduced in cases when, during the execution of the republican and local budgets, the approved receipts do not reach the republican and local budgets, as a result of which it becomes impossible to fully finance the approved budget programs ...
2. Sequestration of budget expenditures in the amount of less than ten percent of their annual approved volume, with the exception of expenditures of budget programs (subprograms) that are not subject to sequestration, may be carried out by a decision of the Government of the Republic of Kazakhstan or a local executive body (akim of a city of district significance, a village, a township, rural district), in the amount of more than ten percent - on the basis of the law or the decision of the Maslikhat.

Peer Reviewer

Opinion:

Comments: Yes, I agree, according to Chapter 20 of The Budget Code: http://online.zakon.kz/Document/?doc_id=30364477

Government Reviewer

Opinion:

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Usually the Accounting Committee sends the Audit report to the Parliament in May for consideration, in the beginning of June it holds a speech in the Parliament and the Parliament within a month approves it. In 2020 18.05.20 the Accounting Committee sent the report, 10 June 2020 the Chairman had a speech at the Parliament and 22 June the Parliament has approved the Audit report. Therefore, the Audit report is examined by the Parliament within 1.5 months, however, the full report is not published, although an extract of the report is published <https://www.gov.kz/memleket/entities/esep/press/news/details/71214?lang=ru>, 10.06.20 at Majilis of the Parliament, <http://www.parlam.kz/ru/mazhilis/news-details/id47950/1/15>

Comment:**Peer Reviewer**

Opinion: Agree

Comments: yes, indeed, this is a mandatory practice

Government Reviewer

Opinion:

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

http://www.akorda.kz/ru/official_documents/constitution

Comment:

The Chairman of the Accounting Committee is appointed by the President of Kazakhstan according to the Constitution article 44 "The President of the Republic of Kazakhstan: 7) coming to office after the expiration of the limitation period and two members of the Central Election Commission, extraordinary and two members of the Supreme Audit Chamber"

Peer Reviewer

Opinion: Agree

Comments: http://www.akorda.kz/ru/official_documents/constitution

Government Reviewer

Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

The article 25 of the Accounting Committee Statute reads that the Chairman can be removed by the President.
https://www.gov.kz/memleket/entities/esep/documents/details/adilet/U020000917_?lang

Comment:

Peer Reviewer

Opinion: Agree

Comments: https://www.gov.kz/memleket/entities/esep/documents/details/adilet/U020000917_?la

Government Reviewer

Opinion:

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the

resources the SAI needs to fulfill its mandate.

Source:

Regulations on the Supreme Audit Chamber of the Republic of Kazakhstan

<https://adilet.zan.kz/rus/docs/U2200000005> by 26/11/2022

Decree of the Government of the Republic of Kazakhstan dated August 24, 2017 No. 502 On approval of the Rules for the development of the draft republican budget.

<https://adilet.zan.kz/rus/docs/P1700000502#z3> 24/08/2017

Comment:

Accounts Committee for Control over the Execution of the Republican Budget of the Republic of Kazakhstan was renamed into Supreme Audit Chamber by 26/11/2022, but the date of issue the document is later than Audit of BY 2021 was conducted, but the previous document of SAI has the similar article..

Paragraph 10 "Financing of the activities of the Supreme Audit Chamber is carried out from the republican budget in accordance with the legislation of the Republic of Kazakhstan." (https://adilet.zan.kz/rus/docs/U020000917_#z1 the same paragraph, but #11)

And <https://adilet.zan.kz/rus/docs/P1700000502#z3> Decree of the Government of the Republic of Kazakhstan dated August 24, 2017 No. 502 On approval of the Rules for the development of the draft republican budget.

paragraph 15 ... The budget application of the Accounts Committee for Control over the Execution of the Republican Budget is sent for consideration to the central authorized body for budget planning, which prepares an opinion on it and includes it in the draft republican budget without making any changes.

Peer Reviewer

Opinion: Agree

Comments: <https://adilet.zan.kz/rus/docs/U2200000005> by 26/11/2022

Government Reviewer

Opinion:

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

The Supreme Audit Chamber (SAC=SAI) has full discretion to audit all budget administrators, except of the National Bank.

The Law on State Audit and Financial Control (from 12 November 2015 "№ 392-V ЗРК")

<http://adilet.zan.kz/rus/docs/Z1500000392>, articles 12 "Competencies of the Accounting Committee". For example regarding to audit of joint ventures or other public-private arrangements: Article 12-2-6, Article 14-2, Article 29-3-3.

Legally it has no limitation to undertake any audit.

Comment:

Peer Reviewer

Opinion:

Comments: yes, the Supreme Audit Institution (SAI) is legally entitled, at its discretion, to conduct those inspections that it wishes

Government Reviewer

Opinion:

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

The final rating of the assessment of the activities of state audit and financial control bodies for 2022 for 2022 <https://www.gov.kz/memleket/entities/esep/documents/details/448318?directionId=12028&lang=ru>
But the process and scope (detailed report) of the pointed audit was not published.
Beside this the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI

Comment:

Peer Reviewer

Opinion: Agree

Comments: No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Government Reviewer

Opinion:

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can

refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

There is no enough information about meetings which took part of the head or a senior staff member of the SAC and testified in hearings with parliament committee or members - in news or on the web-sites of government bodies. Only hearings related to the reporting by 2021 were found:

1) The Accounting Committee visits the Parliament usually during its presentation of the Audit Report in June, 2022.

<https://www.parlam.kz/ru/mazhilis/news-details/id49552/1/1>

Speech by the unexpected Accounts Committee Goduna N.N. according to the joint composition of the Chamber according to the Government Report on the execution of the republican budget for 2021 (20 June 2022)

<https://www.gov.kz/memleket/entities/esep/press/news/details/390605?lang=ru>

2) Speech by the Chairman of the Accounts Committee Godunova N.N. at the plenary session of the Senate of the Parliament on the Government Report on the execution of the republican budget for 2021 (16 June 2022)

<https://www.gov.kz/memleket/entities/esep/press/news/details/389250?lang=ru>

3) Speech by the Chairman of the Accounts Committee Godunova N.N. at the plenary meeting of the Majilis of the Parliament on the Government Report on the execution of the republican budget for 2021 (8 June 2022)

<https://www.gov.kz/memleket/entities/esep/press/news/details/385801?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes, in fact, rarely in the last 12 months has the head or senior employee of the Supreme Audit Institution (SAI) participated in the hearings of the legislative body committee and testified at them

Government Reviewer

Opinion:

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics,

independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Minutes of the Public Council meetings: <https://www.gov.kz/memleket/entities/minfin/activities/directions?lang=ru> Under the plate Public Council there is a plate Public Council meetings' material with all minutes.

22.04.22 Creation of working commissions within the Public Council <https://www.gov.kz/memleket/entities/minfin/documents/details/303023?lang=ru>

6 May 2022 <https://www.gov.kz/memleket/entities/minfin/documents/details/312640?lang=ru>

16 May 2022 Discussion of the budget program drafts <https://www.gov.kz/memleket/entities/minfin/documents/details/312666?lang=ru>

Comment:

1) The Public Council meetings on the budget formulation stage for 2023 EBP were in April and May 2022. They discussed the working plan and working commissions, one of which (22.04.22) was on the budget openness, as well as including PC members into the MF's working groups on public procurement, corruption risks and reduction of non-productive budget expenditures and analysis of regulative impact. The budget openness issues are to be worked with the Planning Department, Reporting Dept, Legal Dept and digitalization dept. 6.05.22 meeting discussed revenue issues (VAT), consideration of the tax and customs simplification. 16.05.22 meeting discussed budget programs, as well as non-financial outcome indicators for some programs. Also the participation mechanisms were reviewed and taken into account by the Ministry of Finance.

The executives use participation mechanisms during the budget formulation phase, but this use is rather shallow, not affecting the content of the budget. The reason is that the majority NGO members of the council represent business sector (audit or accountant associations, business community, who are more interested in revenue simplification, but not in proper expenditures and meeting people's need. However these mechanisms exist.

2) Press release on the Open budget Index, published at the Minfin website:

"Today, with the participation of Vice Minister of Finance D. Zhanalinov, a press conference was organized to publish the report of the international rating on budget openness".

<https://www.gov.kz/memleket/entities/minfin/press/news/details/segodnya-s-uchastiem-vice-ministra-finansov-d-zhanalinova-by-la-organizovana-press-konferenciya-s-celyu-publikacii-rezultatov-mezhdunarodnogo-reytinga-po-otkrytosti-byudzheta?lang=ru> (31 May 2022)

3) An official for interaction with civil society institutions was appointed in the Ministry of Finance, 31 January 2021,

<https://www.gov.kz/memleket/entities/minfin/documents/details/11478?lang=ru>

4) Order of the Minister of Finance of the Republic of Kazakhstan dated March 16, 2022 No. 285 "On approval of the composition of the Public Council for Public Finance" <https://www.gov.kz/memleket/entities/minfin/documents/details/281747?lang=ru>

5) Work plan of the Public Council on Public Finance for the first half of 2022

<https://www.gov.kz/memleket/entities/minfin/documents/details/303036?lang=ru>

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/activities/directions?lang=ru>

Government Reviewer

Opinion:

IBP Comment

IBP revised the response from a C to a D due to the restricted coverage and evidence of role of Public Councils in the national budget formulation process. In the previous evaluation, Public Councils were not taken into account for indicator 125, as their influence on budget formulation was not recognized. Nevertheless, IBP acknowledges the researcher's viewpoint that Public Councils can be considered for indicator 128 as they conduct meetings concerning budget implementation, oversight and occasionally involve CSOs in some of these meetings.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The composition of the Public Council under the Ministry of Finance does not include any representatives of socially vulnerable groups. Moreover, the Public Council members rather represent business community, auditing and accountant organizations, not interested in seeking interests of vulnerable or underrepresented part of population.

<https://www.gov.kz/memleket/entities/minfin/documents/details/281747?lang=ru>

Comment:

There is no evidence of understanding by the Ministry of Finance or the Public Council the necessity to include or at least consult with representatives from socially vulnerable groups.

Peer Reviewer

Opinion: Agree

Comments: agree with answer that There is no evidence of understanding by the Ministry of Finance or the Public Council the necessity to include or at least consult with representatives from socially vulnerable groups.

Government Reviewer

Opinion:

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.gov.kz/memleket/entities/minfin/activities/directions?lang=ru>
<https://www.gov.kz/memleket/entities/minfin/documents/details/146633?lang=ru> Plan for 2021
<https://www.gov.kz/memleket/entities/minfin/documents/details/303036?lang=ru> Plan for 2022
The Working Plans do not include any of key issues.

Comment:

None of the topic for the budget formulation (macroeconomic assumptions, revenue /expenditure policies, social spending, budget deficit, investment projects and public services) has not been discussed.

Peer Reviewer

Opinion: Agree

Comments: The Working Plans do not include any of key issues.

Government Reviewer

Opinion:

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government

to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

At the Public Council meeting of 04.04.22 the amendments in the annual budget 2022-2024 were discussed.

<https://www.gov.kz/memleket/entities/minfin/documents/details/303016?lang=ru>

Such discussions of the annual budget implementation happen in a number of other meetings, for example, 16.05.22 - on implementation of the budget programs as well as reviewing of the draft Annual report for 2021 as part of implementation of the General Auditor's recommendations

<https://www.gov.kz/memleket/entities/minfin/documents/details/312666?lang=ru>

The minutes of the Public Council's meetings show that sometimes some other CSOs can take part in the PC meetings, for example, in the meeting of 21.11.22. This indicates that the Public Council is the good opportunity to view exchange between the public and government. Unfortunately, this mechanism is not used often.

<https://www.gov.kz/memleket/entities/minfin/activities/directions?lang=ru>

Comment:

There are mechanisms for public involvement. For example, several commissions under the Public Council, which are supposed to look in details in the following issues:

1) on consideration of projects and reports on the implementation of budget programs, strategic plans, state and government programs;

- 2) to consider draft legal acts relating to the rights, freedoms and duties of citizens, and to make proposals for improving the legislation of the Republic of Kazakhstan
- 3) to consider applications from individuals and legal entities on issues of improving public administration and organizing the transparent work of the state apparatus.

For the period from 2019 - 2021. the last composition of the Public Council more than 20 meetings were held, including off-site meetings.

All questions were formed by representatives of civil society, taking into account their relevance, priority and social significance.

The Public Council (for 2019-2021) considered over 600 legal acts, as well as 3 draft republican budget (during formation) and 6 revised draft republican budget.

At the same time, the Ministry of Finance promptly took measures to implement legislative innovations in 2021 (LMC signed on 01/03/2021), expanding the powers of members of the Public Council.

Thus, a member of the Public Council is already a member of the competitive commissions for public procurement.

In addition, there are working groups in the Ministry of Finance of the Republic of Kazakhstan, which include members of the Public Council. These are Working Groups on:

developing proposals for optimizing unproductive expenditures of the republican budget for 2022-2024;

Peer Reviewer

Opinion: Agree

Comments: Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the researchers' assessment that the Public Councils are a mechanism for monitoring the implementation of the budget.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

There are no evidences of consulting with vulnerables in 2022.

<https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Only as a report of the Public Council for the 2021

Comment:

The executive doesn't takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

There was a discussion on the bancruptcy of the physical bodies (poor families with upaid loans), however, this happened only in 2023.

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Government Reviewer

Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

- 1. Changes in macroeconomic circumstances**
- 2. Delivery of public services**
- 3. Collection of revenue**
- 4. Implementation of social spending**
- 5. Changes in deficit and debt levels**
- 6. Implementation of public investment projects**

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

There is no report of the Public Council under the Ministry of Finance for 2022. The 2022 report (for 2022) does not provide detailed information, however, one can conclude that the questions discussed at the Public Council meetings were far from these 6 topics.

<https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Government Reviewer

Opinion:

IBP Comment

Based on the Public Council's meetings and role in working groups, IBP revised the response from a D to a C. From the PR's source, at the Public Council "...a variety of issues are discussed in the field of tax and customs administration, budget planning and the efficiency of budget

expenditures, public procurement, management of state assets, and more".

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There is no evidence that the public can participate in an informed manner

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no evidence that the public can participate in an informed manner

Government Reviewer

Opinion:

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Although the report on Public Council results 2022 indicates that there were over 600 legal acts and three versions of the EBP and six corrected EBs were commented, there is no any report on what inputs were provided by the public and how they had been used by the government.

<https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Government Reviewer

Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer “b” applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer “c” applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Although the report on Public Council results 2022 indicates that there were over 600 legal acts and three versions of the EBP and six corrected EBs were reviewed, there is no any report on what inputs were provided by the public and how they had been used by the government.
<https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/minfin/documents/details/275109?lang=ru>

Government Reviewer

Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on “Sustainability”, “Timeliness” and “Complementarity” and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that “timetable” refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer “a” applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation

mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

There is no published timetable for formulating the Executive's Budget Proposal

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no published timetable for formulating the Executive's Budget Proposal

Government Reviewer

Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

1. The Public Council under the Ministry of Labor and Social Protection on the ministry's website presents report on its work during 2021.

<https://www.gov.kz/memleket/entities/enbek/documents/details/280200?lang=ru>

They did not concern budget-related questions during the formulation stage, but regarding implementation of the annual budget - possible, but it is not clear.

2. Ministry of National Economics has regular meetings of its Public Council, with minutes here:

https://www.gov.kz/memleket/entities/economy/documents/1?created_date=2021-01-01%20-%202022-12-01&lang=ru&title=%D0%9E%D0%B1%D1%89%D0%B5%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D0%BE%D0%B3%D0%BE%20%D1%81%D0%BE%D0%B2%D0%B5%D1%82%D0%B0

Members of Public Council discussed the budget programs 30 of June, 2022 (published 13 July 2023

<https://www.gov.kz/memleket/entities/economy/documents/details/325533?lang=ru>):

On draft budgets, development plans and budget programs as part of the formation of the republican budget for 2023-2025

3.1. To take into account the information of the Director of the Department of Economics and Finance Karsamova M.Sh. on draft budgets, development plans and budget programs of the Ministry of National Economy of the Republic of Kazakhstan in the context of the formation of the republican budget for 2023-2025.

3. Ministry of health has regular meetings of Public Council - here they are https://www.gov.kz/memleket/entities/dsm/documents/2?created_date=2021-01-01%20-%202023-01-01&lang=ru&title=%D0%9E%D0%B1%D1%89%D0%B5%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D0%BE%D0%B3%D0%BE%20%D1%81%D0%BE%D0%B2%D0%B5%D1%82%D0%B0

But the members of Public Council approve many normative laws.

4. The Public of Council of Ministry of Agriculture did not have discussions about the budget:

<https://www.gov.kz/memleket/entities/moa/documents/details/361413?lang=ru>

5. The Public Council of Ministry of External Affairs: Results of 2022 year: <https://www.gov.kz/memleket/entities/mfa/press/news/details/482220?lang=ru>

lang=ru

Comment:

Ministry of National Economics discussed the budget related questions

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/enbek/documents/details/280200?lang=ru>

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can

provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://parlam.kz/ru/mazhilis/General/PublicChamber> - The Majilis of Parliament has a Public Chamber, which has to meet no less than 4 times a year, so this mechanism exists. But it was created after the Budget was enacted - 8/12/22 (<https://www.parlam.kz/ru/mazhilis/news-details/id49851/1/1>).

<https://www.parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D19320> - the Report on Mazhilis' activities 2021-2022

Comment:

According to this report, only once the parliamentary hearings with topic on Water Supply in Kazakhstan were held (<https://www.parlam.kz/ru/mazhilis/news-details/id49587/1/15>). This event is difficult to call "public hearings", since the parliamentarians talked to each other, however, there were academician (Geography and Water Security Institute), International Foundation on Aral sea saving and Promotion Center for Adaldyk alany NGO. Those, unfortunately, were not about budget issues.

The report on activity of Majilis was published only in January 2023 year and contains only general statistics and infographics, there are no other evidences about public hearing, so "D".

Peer Reviewer

Opinion: Agree

Comments: agree with answer

Government Reviewer

Opinion:

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There were 39 round tables and 1 parliamentary hearings in a course of 2021-2022 years - those events where public participated. None of them was devoted to the budget discussion.

<https://www.parlam.kz/ru/mazhilis/search/1/3q=%D0%BA%D1%80%D1%83%D0%B3%D0%BB%D1%8B%D0%B9%20%D1%81%D1%82%D0%BE%D0%BB>
During the pre-budget stage (February-June 2022) the following topics were discussed at the round tables: the development of the company towns (February), demonopolization of the oil market (March), gender issues in Central Asia (April), obligatory medical insurance (June).

There was a Interparty Council under the Mazhilis in 2021 and the working group to discuss macroeconomic issues in the framework of the budget 2021-2023 corrections (<https://www.parlam.kz/kk/mazhilis/news-details/id48621/1/15>). This is the only deliberation on the macroeconomic assumptions at the pre-budget stage.

20.10.2021 the Mazhilis approved the budget for 2022-2024. The speaker mentioned revenues, social spending, investment into infrastructure projects (<https://www.parlam.kz/ru/mazhilis/news-details/id49026/1/15>), Unfortunately, there is no such evidences for 2022.

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct

Government Reviewer
Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There was no citizen's input to the legislature on the budget issues at the pre-budget stage, therefore, there is no a feedback on citizens' inputs.

Comment:

Peer Reviewer

Opinion: Agree

Comments: There was no citizen's input to the legislature on the budget issues at the pre-budget stage, therefore, there is no a feedback on citizens' inputs.

Government Reviewer

Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation

mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.parlam.kz/ru/mazhilis/news-details/id49591/1/15>

Plenary session on discussion of the GAO's report 2021. No evidence of citizens' participation in it.

Comment:

Peer Reviewer

Opinion: Agree

Comments: according to <https://www.parlam.kz/ru/mazhilis/news-details/id49591/1/15>

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<https://www.gov.kz/memleket/entities/esep/activities/directions?lang=ru>

There is a tab "Take part in audit!" at the High Auditing Chamber, however, with no information.

<https://www.gov.kz/memleket/entities/esep/activities/population?lang=ru>

There is also an "online reception", where people and legal entities can send their opinion, questions or appeals. But this is the common service for all government bodies.

Also anyone can apply for a meeting with the High Auditor Chamber members, including a Chairman.

Comment:

Although the mechanism exists, there is no signs of its influence on the audit agenda.

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/esep/activities/directions?lang=ru>

Government Reviewer

Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

https://www.gov.kz/memleket/entities/esep/documents/1?activities=_20091&lang=ru

There are "reports" on the top 3 the most actual problems, on the number of complaints and meetings with individual and legal entities, however, they are on the first quarter of 2023 and all reports have no information, except the some very basic statistics (the number of appeals).

Comment:

There is no data on the 2022 or earlier years. The data for 2023 are very formal.

Peer Reviewer

Opinion: Agree

Comments: https://www.gov.kz/memleket/entities/esep/documents/1?activities=_20091&lang=ru

Government Reviewer

Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://www.gov.kz/memleket/entities/esep/activities/directions?lang=ru>

There is a tab "Take part in audit!" at the High Auditing Chamber, however, with no information.

<https://www.gov.kz/memleket/entities/esep/activities/population?lang=ru>

There is also an "online reception", where people and legal entities can send their opinion, questions or appeals. But this is the common service for all government bodies.

Also anyone can apply for a meeting with the High Auditor Chamber members, including a Chairman.

Comment: Although the mechanism through which the public can contribute to audit investigations exists, there is no signs of its contribution to audit investigations.

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.gov.kz/memleket/entities/esep/activities/directions?lang=ru>

Government Reviewer

Opinion: