International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Kazakhstan, September 2009

International Budget Partnership
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www.openbudgetindex.org

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International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents
Table 1. Budget Year of Documents Used in Completing the Questionnaire*

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not Available</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2010</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2010-2012</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2010-2013</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2009-2011</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>2009</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not Available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2008</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2008</td>
</tr>
</tbody>
</table>

* Government Comments for Table 1 are available at the end of the Questionnaire
## Table 2. Key Budget Documents Used: Full Titles and Internet Links*

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Full Title, Date, and Internet Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Budget Document One in Support of the Executive’s Budget Proposal</td>
<td>Prognosis of social-economic development and budget parameters of Kazakhstan for 2010-2014, 27.08.08, <a href="http://minplan.kz/economyabout/247/23847">http://minplan.kz/economyabout/247/23847</a></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Document Type</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>A document that meets the OBI methodology requirements for it to be considered a Mid-Year Review is Not Produced. The following documents are cited, but they do not comply with the three criteria mentioned by the Guide to the Open Budget Questionnaire and the OECD Best Practices.</td>
</tr>
<tr>
<td>Relevant Ministries &amp; Departments</td>
<td>Ministry of Economy and Budget Planning (<a href="http://www.minplan.kz">www.minplan.kz</a>), Ministry of Finance (<a href="http://www.minfin.kz">www.minfin.kz</a>), Accounting Committee (<a href="http://www.esep.kz">www.esep.kz</a>)</td>
</tr>
</tbody>
</table>
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?

<table>
<thead>
<tr>
<th></th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>NA</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>NA</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>NA</td>
<td>Yes</td>
<td>NA</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>NA</td>
<td>Yes</td>
<td>NA</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>NA</td>
<td>Yes</td>
<td>NA</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>NA</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities+</td>
<td>NA</td>
<td>Yes</td>
<td>NA</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>NA</td>
<td>Yes</td>
<td>NA</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>NA</td>
<td>Yes</td>
<td>NA</td>
</tr>
</tbody>
</table>

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

*Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.
Table 4. Distribution of the Enacted Budget and Other Reports

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?

<table>
<thead>
<tr>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>No</td>
<td>Yes</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>NA</td>
<td>NA</td>
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<td>No</td>
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<tr>
<td>7. Readily available outside capital/big cities*</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
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<td>Yes</td>
<td>NA</td>
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</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>Yes</td>
<td>No</td>
<td>NA</td>
<td>No</td>
</tr>
</tbody>
</table>

*Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

* Government Comments for Table 4 are available at the end of the Questionnaire
Section Two: The Executive’s Budget Proposal

Notes on abbreviations:
BY = budget year (year for which the budget proposals are being made)
BY+1 = one year beyond the budget year
BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.
The Executive’s Budget Proposal
Estimates for the Budget Year and Beyond

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

   a. All expenditures are classified by administrative unit.
   b. Expenditures are classified by administrative unit, but some small units are not shown separately.
   c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.
   d. No expenditures classified by administrative unit are presented.
   e. Not applicable/other (please comment).

   Citation:
The Draft Budget Law,
http://www.minplan.kz/economyabout/307/23925/

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

   a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by function.
   d. No expenditures classified by function are presented.
   e. Not applicable/other (please comment).

   Citation:
The Draft Budget Law,
http://www.minplan.kz/economyabout/307/23925/

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

   a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification.
   d. No expenditures classified by economic classification are presented.
   e. Not applicable/other (please comment).

   **Citation:**
   The Draft Budget Law,
   http://www.minplan.kz/economyabout/307/23925/

   **Comment:**
   
   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
   
   **Government Comment:** Government did not dispute researcher’s answer.

4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   a. Program-level data are presented for all expenditures.
   b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
   c. Program-level data are presented, but for less than two-thirds of expenditures.
   d. No program-level data are presented.
   e. Not applicable/other (please comment).

   **Citation:**
   The Draft Budget Law,
   http://www.minplan.kz/economyabout/307/23925/

   **Comment:**
   
   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
   
   **Government Comment:** Government did not dispute researcher’s answer.
5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?

   a. Yes, multi-year estimates of aggregate expenditure are presented.
   b. No, multi-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

Citation:
The Draft Budget Law,
http://www.minplan.kz/economyabout/307/23925/

Comment:
A three year planning system has been introduced in Kazakhstan since 2008.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?

   a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
   c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
   d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:
The Draft Budget Law,
http://www.minplan.kz/economyabout/307/23925/

Comment:
A three year planning system has been introduced in Kazakhstan since 2008.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th></th>
<th>Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. All sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td></td>
<td>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>d. No sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Tax revenue sources are listed separately and include corporate income tax, VAT, excises, royalties, game business, international trade tax, custom payments, etc.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th></th>
<th>Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. All sources of non-tax revenue are identified individually.</td>
</tr>
<tr>
<td></td>
<td>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</td>
</tr>
<tr>
<td></td>
<td>d. No sources of non-tax revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Non-tax revenues include dividends, interests, penalties, grants, etc.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>
| 9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)? | a. Yes, multi-year estimates of aggregate revenue are presented.  
b. No, multi-year estimates of aggregate revenue are not presented.  
c. Not applicable/other (please comment). |
|   |   |
| Citation:  
The Draft Budget Law,  
| Comment:  
Since 2008 the estimates are given for a 3 year period. |   |
| Peer Reviewer One Comment: |   |
| Peer Reviewer Two Comment: |   |
| Government Comment: Government did not dispute researcher’s answer. |   |
10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

   a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
   b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
   c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
   d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:
The situation has improved in comparison with 2008, because multi-year budgeting has been introduced.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
   b. Yes, the data reflect the outstanding debt at the end of the budget year.
   c. Yes, the data reflect the outstanding debt at the start of the budget year.
   d. No, data on the outstanding debt are not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
The Ministry of Finance is quarterly publishing information on government debt. This information includes external and internal debt of the Government, National Bank and local governments. They have started to do so in 2008.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Researcher comment is on historical data rather than on budgeted ones which are not presented in a budget proposal and fiscal financing gap is not shown.

**Government Comment:** Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.

**Researcher Response:** I chose my answer because in the Guidelines it is said that for answering questions 1-55 the researcher should use the Executive Budget Proposal and Supporting Budget documents that executive may provide to public. The “Prognosis” is a supporting budget document. And there is a section in the Prognosis document, entitled “Budget Deficit,” where the debt management policy is discussed in some detail and graphs on the budget deficit prognosis are presented; the Draft Budget Law indicates that government borrowing will be limited by 2 368 bln tenge, as for 31 December 2010 (end of the year) (article 39). I assume that those limits can be considered as outstanding debt at the end of the budget year, and I would change “a” to “b.”

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Yes, interest payments on the debt are presented.</td>
</tr>
<tr>
<td></td>
<td>b. No, interest payments on the debt are not presented.</td>
</tr>
<tr>
<td></td>
<td>c. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

   a. Yes, extensive information related to the composition of government debt is presented.
   b. Yes, key additional information is presented, but some details are excluded.
   c. Yes, some additional information is presented, but it lacks important details.
   d. No, additional information related to the composition of government debt is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
Although there is some information on fixing the limits on government debt in the Draft Budget Law (article 39-41), and the Prognosis suggests the limits for the government debt as 50-70% of the National Fund assets, this cannot be considered as the information on the composition of government debt.

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: In this case the right answer will be “b.” The information about structure of the state’s debt on the external loans and on the markets of loan funds is placed on the web-site of Ministry of Finance of the Republic Kazakhstan and in the monthly magazine of the Ministry of Finance of the Republic Kazakhstan “Statistical Bulletin of the Ministry of Finance of the Republic Kazakhstan (table 22) on the quarterly basis. Besides that, currency structure of the state debt and structure of the state debt on loans are in the balance of Payments which is published by the National Bank of Republic Kazakhstan so references to the following addresses should be make:

www.minfin.kz/index.php?uin=1120292450&chapter=1264405610&lang=rus,
www.minfin.kz/index.php?uin=1236077322&lang=rus,

Researcher Response: The government official cites an irrelevant document, which cannot be considered as an Executive’s Budget Proposal.

IBP Comment: IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire.
14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

   a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
   b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
   c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
   d. No, information related to the macroeconomic forecast is not presented.
   e. Not applicable/other (please comment).

Citation:
Prognosis of the social-economic development of Kazakhstan for 2010-2014, tables, 29.08.09,
http://www.minplan.kz/economyabout/247/23847/ and tables

Comment:

Researcher Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: In this case the right answer is “a.” “Forecast of the socio-economic development of Republic of Kazakhstan on the 2010 – 2014” which was approved on the 27th of August 2009 has all key positions.

Researcher Response: The document does not provide “extensive discussion.”

IBP Comment: IBP editors chose answer “b” to maintain consistency with the assumptions used to select the answers across countries.
<table>
<thead>
<tr>
<th>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
There are 3 scenarios presented depending on the oil price (pessimistic, stable and optimistic).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.

b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.

c. Yes, some information is presented, but it lacks important details.

d. No, information on the impact of policy proposals on expenditures is not presented.

e. Not applicable/other (please comment).

Citation:
Prognosis of the social-economic development of Kazakhstan for 2010-2014, tables, 29.08.09, http://www.minplan.kz/economyabout/247/23847/ and tables

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

   a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the impact of policy proposals on revenues is not presented.
   e. Not applicable/other (please comment).

   Citation:
   Prognosis of the social-economic development of Kazakhstan for 2010-2014, tables, 29.08.09, http://www.minplan.kz/economyabout/247/23847/ and tables

   Comment:
   Tax revenues are calculated on the basis of various elements: introduced decreases in corporate income tax from 30% to 20%, and in vat from 13% to 12%, change from royalty to extraction tax, etc. However it is not clear how it was calculated.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
## Estimates for Years Prior to the Budget Year

18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b.</td>
<td>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c.</td>
<td>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d.</td>
<td>No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” According to the Budget Code (Article 26-29), all expenditures are classified by administrative unit and this practice has been used since 2005.

**Peer Reviewer Two Comment:**

**Government Comment:** In this case the right answer is “a.” All documentation on budget project and reports on current and previous financial years are developed and presented by agencies.

**Researcher Response:** I chose my answer “b” because actually, as suggested in the “b” option, small administrative units are not shown separately; for example, it is difficult to get disaggregated information for Tax, Custom services, which are presented in an aggregate way under the Ministry of Finance.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?

a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.

b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.

c. Some, but not all, expenditures are classified by function for BY-1.

d. No expenditures classified by function are presented for BY-1.

e. Not applicable/other (please comment).

Citation:

Comment:
The table in the Attachment to the Prognosis provides administrative, not functional categorization. Therefore, the appropriate mark is “d.” Last year Prognosis did not contain information, not even by administrative classification.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” Budget expenditures for the years 2008 and 2009-2011 are classified by functional classification.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “a.” Although this info on BY-1 is not shown in the same budget proposal document (for BY, BY+1, and BY+2), it can be found in the BY-1 budget proposal (original or revised) with BY and BY+1 shown together, and by functional classification.

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “d” because the Prognosis provides administrative classification, i.e. by administrative units; however, from the point of view of disaggregation, the administrative classification here is better than functional one, so, it can be changed to “a,” if this agrees with the guidelines. My response is that the estimates are not provided according to functional classification, they are classified by administrative units.

**IBP Comment:** IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire. The question is asking about expenditures classified by function, and not by administrative units.
20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?

   a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification for BY-1.
   d. No expenditures classified by economic classification are presented for BY-1.
   e. Not applicable/other (please comment).

Citation:

Comment:
There is no economic classification in the budget documents open to the public although, according to member of Parliament, the MPs get the budget proposal classified by economic categories as well.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

   a. Program-level expenditure data are presented for all expenditures for BY-1.
   b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
   c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
   d. No program-level expenditure data are presented for BY-1.
   e. Not applicable/other (please comment).

**Citation:**

**Comment:**
The Minfin provides information at program level.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** On web site of Ministry of Finance there is information about expenditures for budget programs from 2006 year:

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “d,” which the IBP modified for consistency purposes.

**IBP Comment:** Please see Note 1.
22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

**Citation:**
Prognosis of the social-economic development of Kazakhstan for 2010-2014, Attachments (Prylojenya), 29.08.09

**Comment:**
The Attachment of the Prognosis provides estimates for 2009. Since the first publication was in August, while estimations were done on the basis of the half-year figures (January-June 2009), should we consider that estimates have been updated? I would think so.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year estimates of aggregate expenditure are presented.
   b. No, such prior-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

   Citation:

   Comment:

   **Researcher Response to this Question was “b”**

   **Peer Reviewer One Comment**: A more appropriate response to this question would be “a.” On the web-site of Ministry of Economy aggregate level information from 2005 to 2009 is provided in one table:

   **Peer Reviewer Two Comment**:

   **Government Comment**: Government did not dispute researcher’s answer.

   **Researcher Response**: I chose my answer “b” because the guidelines suggest us to use the Executive’s Budget Proposal. But the mentioned information is available in the Ministry of Economy’s website, which is of public domain.

   **IBP Comment**: IBP editors chose answer “b.” Only the Executive’s Budget Proposal and its supporting documents should be used to answer this question.
24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
   c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
   d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” On web site of Ministry of Finance there is an analytical information about realization of each year 2007, 2008, 2009:

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “d” because we are to use the Executive’s Budget Proposal and its supporting documents to answer this question, although we know that there is information in the Ministry of Finance’s website. The idea is to make this information available for public perspective, not to have an analytical retrospection of finance utilization.

**IBP Comment:** IBP editors chose to maintain answer “d.” Only the Executive’s Budget Proposal and its supporting documents should be used to answer this question.
25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- d. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

   a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
   b. Yes, in most cases, prior-year data are adjusted to be comparable.
   c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
   d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
   e. Not applicable/other (please comment).

   Citation:

   Comment:

   **Researcher Response to this Question was “d”**

   **Peer Reviewer One Comment**: A more appropriate response to this question would be “a.” On web site of the Ministry of Finance there are expenditure estimates in an accessible format for comparison, from 2003 to 2009: http://www.minfin.kz/index.php

   **Peer Reviewer Two Comment**:

   **Government Comment**: Government did not dispute researcher’s answer.

   **Researcher Response**: I chose my answer “d” because we are to use the Executive’s Budget Proposal and its supporting documents to answer this question, although we know that there is information in the Ministry of Finance’s site. The public needs a perspective analysis by the planning bodies, rather than retrospective analysis by utilizing/implementing bodies.

   **IBP Comment**: IBP editors chose answer “d.” Only the Executive’s Budget Proposal and its supporting documents should be used to answer this question.
27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

   a. All tax revenues are identified individually for BY-1.
   b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
   c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
   d. No tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” Yes, for e.g. on web site of Ministry of Finance there is information about all tax revenues for the year preceding the budget year with monthly updating, identifying each tax separately starting from 2006 year. The last information about revenue on 1 December 2009 can be found on http://www.minfin.kz/index.php?uin=1262075610&lang=rus

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “d” because we are to use the Executive’s Budget Proposal and its supporting documents to answer this question, although we know that there is information at the Ministry of Finance’s site. The idea is to make this information available for public perspective, not to provide only an analytical retrospection of finance utilization.

**IBP Comment:** IBP editors chose answer “d.” Only the Executive’s Budget Proposal and its supporting documents should be used to answer this question.
28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

   a. All non-tax revenues are identified individually for BY-1.
   b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
   c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
   d. No non-tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

   Citation:

   Comment:

   **Researcher Response to this Question was “d”**

   **Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” On the web site of Ministry of Finance there is information about all non-tax revenue for the year preceding the budget year with monthly updates, identifying each non-tax revenue separately.

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

   **Researcher Response:** I chose my answer “d” because we are to use the Executive’s Budget Proposal and its supporting documents to answer this question, although we know that there is information at the Ministry of Finance’s site. The idea is to make this information available for public perspective, not to provide an analytical retrospection of finance utilization.

   **IBP Comment:** IBP editors chose answer “d.” Only the Executive’s Budget Proposal and its supporting documents should be used to answer this question.
29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

   a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
   b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
   c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
   d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

   Citation:
   Prognosis of the social-economic development of Kazakhstan for 2010-2014, Attachments (Prylojenya), 29.08.09

   Comment:
   **Researcher Response to this Question was “a”**

   **Peer Reviewer One Comment:**
   [Link](http://www.minfin.kz/index.php?uin=1173700408&lang=rus)

   **Peer Reviewer Two Comment:**

   **Government Comment**: Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.

   **IBP Comment**: IBP editors chose answer “d” to maintain consistency of assumptions in selecting answers across countries. See questions 27 and 28.

30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year estimates of aggregate revenue are presented.
   b. No, such prior-year estimates of aggregate revenue are not presented.
   c. Not applicable/other (please comment).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment**: Government did not dispute researcher’s answer.
31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
   b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
   c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
   d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

a. Two years prior to the budget year (BY-2).
b. Three years prior to the budget year (BY-3).
c. Before BY-3.
d. No actual data for all revenues are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment**: A more appropriate response to this question would be “b.” [http://www.minfin.kz/index.php?uin=1173700408&lang=rus](http://www.minfin.kz/index.php?uin=1173700408&lang=rus)

**Peer Reviewer Two Comment**: 

**Government Comment**: Government did not dispute researcher’s answer.

**Researcher Response**: I chose my answer “d” because we are to use the Executive’s Budget Proposal and its supporting documents to answer this question, although we know that there is information at the Ministry of Finance’s site. The idea is to make this information available for public perspective, not to provide an analytical retrospection of finance utilization.

**IBP Comment**: IBP editors chose answer “d.” Only the Executive’s Budget Proposal and its supporting documents should be used to answer this question.
33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

   a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
   b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
   c. Yes, but only information on the level of debt is presented.
   d. No, information related to the government debt for BY-1 is not presented.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**
   The annual publications on the state debt are quarterly publications on the state and state guaranteed debt, the latest for 1.07.09, http://www.minfin.kz/index.php?uin=1120292450&chapter=1248775543 &lang=rus; however, they are not considered part of the executive’s budget proposal nor of its supporting budget documents.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

   a. Two years prior to the budget year (BY-2).
   b. Three years prior to the budget year (BY-3).
   c. Before BY-3.
   d. No actual data for government debt are presented in the budget or supporting budget documentation.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**
   The annual publications on the state debt are quarterly publications on the state and state guaranteed debt, the latest for 1.07.09, http://www.minfin.kz/index.php?uin=1120292450&chapter=1248775543 &lang=rus; however, they are not considered part of the executive's budget proposal nor of its supporting budget documents.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
### Comprehensiveness

<table>
<thead>
<tr>
<th>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on extra-budgetary funds is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

#### Citation:


#### Comment:

Officially there are no extra-budgetary funds in Kazakhstan. The National Fund is included into the Budget of the republic since 2006, the State Social Security Fund established in 2003 is acting as a joint stock government company, as well as the Samruk-Kazyna Fund; however, we can consider them as extra-budgetary funds; the information on them is quite limited.

**Researcher Response to this Question was “e”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Although there’s some general information on the National Fund presented in the supporting documents, indeed it lacks detailed explanation of simulated dynamics of its components. Moreover, the available information on the National Fund is presented separately and does not allow having a consolidated view on the budgeted government fiscal accounts. There’s a State Social Security Fund which is extra-budgetary, and it seems to be out of the budget process.

**Government Comment:** National fund of Republic Kazakhstan contains government assets in the form of financial assets in the account of Government of Republic Kazakhstan in the National Bank of Republic Kazakhstan and also in the form of other property except non-material assets and is not considered as part of Budget of the republic.

**Researcher Response:** I agree to change my answer to “c” because the National Fund is a part of the budget, while the mentioned State Social Security Fund is functioning as a government joint stock company, which was formed in 2003 using the budget of the republic and now is under the responsibility of the Ministry of Labor and Social Protection. The control of revenue is under the responsibility of the Tax Committee of the Ministry of Finance. The Samruk-Kazyna Development Fund is reflected in the budget. However, I would agree
on considering both funds as extra-budgetary in terms of significant independence from the Parliament and I agree to change the answer from “e” to “c.”

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

<table>
<thead>
<tr>
<th>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on intergovernmental transfers is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The taxation system is designed to get the majority of revenue at the central level (budget of the republic); the expenditures are transferred to regional budgets. While the central government has a better transparent control system, the regional governments have less developed accountability systems.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</td>
<td>b</td>
</tr>
<tr>
<td>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on transfers to public corporations is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
<td>Draft Budget Law, <a href="http://www.minplan.kz/economyabout/307/23925/">http://www.minplan.kz/economyabout/307/23925/</a> , Prognosis of the social-economic development of Kazakhstan for 2010-2014, tables, 29.08.09, <a href="http://www.minplan.kz/economyabout/247/23847/">http://www.minplan.kz/economyabout/247/23847/</a></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td>There is some narrative information in the Draft Budget Law on housing construction, agricultural development as well as some figures related to financing of the public corporation Samruk-Kazyna’s Fund (pp.24, 36, for example). There has been no improvement from 2007, it is question of judgment.</td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Government Comment:</strong></td>
<td>Government did not dispute researcher’s answer.</td>
</tr>
<tr>
<td>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</td>
<td>d</td>
</tr>
<tr>
<td>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on quasi-fiscal activities is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
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<td><strong>Comment:</strong></td>
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</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Government Comment:</strong></td>
<td>Government did not dispute researcher’s answer.</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, information is presented, highlighting key information, but some details are excluded.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td></td>
<td>d. No, information on financial assets is not presented.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
<td>The Draft Budget Law, <a href="http://www.minplan.kz/economyabout/307/23925/">http://www.minplan.kz/economyabout/307/23925/</a>, Prognosis of the social-economic development of Kazakhstan for 2010-2014, tables, 29.08.09, <a href="http://www.minplan.kz/economyabout/247/23847/">http://www.minplan.kz/economyabout/247/23847/</a></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td>pp.26-27 present information on acquisition of assets by the government (by the Ministry of Finance, Ministry of Education, Ministry of Healthcare, Ministry of Sport and Tourism, Space Agency, Samruk-Kazyna Fund, etc).</td>
</tr>
</tbody>
</table>

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

**IBP Comment:** Please see Note 1.
40. Does the executive’s budget or any supporting budget documentation present information on non-financial assets held by the government?

- a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
- b. Yes, information is presented, highlighting key information, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on non-financial assets is not presented.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on expenditure arrears is not presented.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on contingent liabilities is not presented.
e. Not applicable/other (please comment).

Citation:

Comment:
Researcher Response to this Question was “c”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” Contingent liabilities are limited to loan guarantees only, and miss other important areas for such analysis (e.g. banking recapitalization issues or private pension funds’ exposure).

Government Comment: In this case the right answer is "b." In paragraphs 37, 38 and 39 of the project of the Decree of the Republic Kazakhstan “About state budget on 2010 – 2012” are determined limits of providing guarantees of the state, pay-off and maintenance of guaranteed state loans. Also information on loan conditions which is guaranteed by state is on the website of the “Kazakh stock-exchange” Ltd. On the web-site of the Ministry of Finance of the Republic Kazakhstan and in the monthly magazine “Statistical Bulletin of the Ministry of Finance of the Republic Kazakhstan” (table 22) overall information on the status of guaranteed state debt and state’s obligations are placed on quarterly basis. It is necessary to make references to the following addresses:

Researcher Response: I agree with Peer Reviewer Two’s comment and I’d like to change my answer from “c” to “d.”

IBP Comment: IBP editors chose answer “c” to maintain consistency with the assumptions used in selecting answers across countries: some minimal information on contingent liabilities is presented in the executive’s budget proposal.
43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

   a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on future liabilities is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
If the scope of this question goes way beyond BY (i.e. long-term), then the rating should be “d” here.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.

**IBP Comment:** IBP editors chose answer “d” in light of researcher’s comment. This question goes beyond BY.
44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

   a. All sources of donor assistance are identified individually.
   b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
   c. Less than two-thirds of sources of donor assistance are identified individually.
   d. No sources of donor assistance are identified individually.
   e. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment**: Government did not dispute researcher’s answer.
45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

   a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on tax expenditures is not presented.
   e. Not applicable/other (please comment).

Citation:
Prognosis of the social-economic development of Kazakhstan for 2010-2014, 29.08.09, p.19,
http://www.minplan.kz/economyabout/247/23847/

Comment:
Information is related to the corporate tax, vat, tax on mineral extraction, special tax rate on non-rich subsoil development, etc., however, outcome figures are not provided.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment**: A more appropriate response to this question would be “e.” In Kazakhstan Budget system there is no tax expenditures, no target taxes. All taxes are collected in budget revenues then allocated to expenditures.

**Peer Reviewer Two Comment**: 

**Government Comment**: Government did not dispute researcher’s answer.

**Researcher Response**: I chose my answer “c” because, according to the OECD recommendations, tax expenditures can be related to exceptions or preferences for some sectors or entities. There is some discussion on this in the Prognosis, particularly on reduction of tax burden for non-oil sector or updating of the taxation of legal entities (p.19), which can be considered as tax expenditure.

**IBP Comment**: IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>46.</th>
<th>Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>At least two-thirds of, but not all, earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Less than two-thirds of earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

The Budget Code does not imply earmarking of revenues. "The money from National Fund can be spent only on development projects": I would not consider this comment as earmarking, because earmarking implies a specific tax (for example, on environment pollution) to be spent on environment-related activities. There is no such rule in Kazakhstan budget system.

**Researcher Response to this Question was “e”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” This question is applicable to one kind of revenues to transfers from National Fund (oil fund). The revenues are formed for three years ahead and could be spent only for development programs (investment programs). There are no other kinds of revenues for certain purposes in Kazakhstan budget system.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “e.” I insist that there is no earmarking in Kazakhstan. Earmarking implies much more concrete targeting than just allocation of funds for development purposes (investments). There are several funds in the budget system of Kazakhstan, such as Social Security Fund, KazAgro, Samruk-Kazyna, but it is their discretionary responsibility to decide how to spend their funds. The National Fund’s money is spent, for example, to support the financial system, 4 major banks – far away from development projects.

**IBP Comment:** IBP editors chose answer “e” to maintain the consistency of the assumptions used in selecting answers across the countries.
47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

a. One percent or less of expenditure is dedicated to secret items.

b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.

c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.

b. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.

e. Not applicable/other (please comment).

Citation:

Comment:
Total expenditures for 2010 are 3713 490 200 thousand tenge (p. 3), National Security Committee's p.8 (Functional group 03, Administrator 410) expenditures are 108 049 963, that is 2.9%.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>The Budget Narrative &amp; Performance Monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</td>
</tr>
<tr>
<td>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

   a. Non-financial data are presented for all programs.
   b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
   c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
   d. No non-financial data are presented.
   e. Not applicable/other (please comment).

**Citation:**

**Comment:**
Non-financial data were not presented in 2008 either. The narrative part of the budget contains some description of where money will go (for example, housing), however, it does not specify any figures but financial ones.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   a. The non-financial data are very useful for assessing program performance.
   b. The non-financial data are mostly useful for assessing program performance.
   c. The non-financial data are somewhat useful for assessing program performance.
   d. No non-financial data are provided or they are not useful for assessing program performance.
   e. Not applicable/other (please comment).

   Citation:

   Comment:
   Although there is a requirement to have non-financial indicators as program outcomes, those indicators are not used in program expenditure assessments.

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

   Government Comment: Government did not dispute researcher’s answer.
52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?

- a. Performance indicators are presented for all programs.
- b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
- d. No performance indicators are presented.
- e. Not applicable/other (please comment).

**Citation:**

Annual report on programs implementation of 1.01.08 http://www.minfin.kz/index.php?uin=1201241353&chapter=1201241438 &lang=rus

Quarterly reports on programs implementation, the latest is of 1.07.09 http://www.minfin.kz/index.php?uin=1233545693&chapter=1248933344 &lang=rus

**Comment:**
Though individual budget programs present performance indicators, they are hardly available to public, but possibly upon requests.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

a. All performance indicators are well designed.
b. Most performance indicators are well designed.
c. Some performance indicators are well designed, but most are not.
d. No programs have performance indicators, or they are not well designed.
e. Not applicable/other (please comment).

Citation:
Budget Code, 4.12.08, article 32 implies that all programs must have performance indicators (outcomes, outputs and inputs),
http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html

Comment:
There are two separate processes: financial program assessment focused on money utilization (assessed by Ministry of Finance) and performance program assessments made by line ministries themselves. The Ministry of Economy is not really taking part in program assessment after programs have started, although some indicators are well-designed.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The researcher’s answer here contradicts questions 52 and 54.

**Government Comment:** Strategic plans of the state agencies have target indicators. On the 15th of September 2009 it was available for public strategic plans of state agencies which were developed in state budget for 2009 – 2011. The first experience of their development and approval showed weak development of efficiency indicators, In the mean time the process of improving of the documents for state planning is in the process.

**Researcher Response:** I chose my answer because in questions 52 and 54 we are talking about indicators to be presented, while in 53 – about them being designed. I retain my answer “c.”

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. This question refers to the performance indicators that are included in the Executive’s Budget Proposal. Since such indicators are not presented in the budget proposal, “d” is the appropriate response.
<table>
<thead>
<tr>
<th>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>b. Most performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>c. Some performance indicators are used in conjunction with performance targets, but most are not.</td>
</tr>
<tr>
<td>d. No performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Annual report on programs implementation of 1.01.08, http://www.minfin.kz/index.php?uin=1201241353&chapter=1201241438&lang=rus
Quarterly reports on programs implementation, the latest is of 1.07.09 http://www.minfin.kz/index.php?uin=1233545693&chapter=1248933344&lang=rus

**Comment:**
The main problem is that financial (budget) monitoring made by the Ministry of Finance is based on utilization of the financial resources, while budget program indicators are used by the Ministry of Economy and Budget Planning for allocations planning and then individually, by agencies, to monitor their performance.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?

a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on policies intended to alleviate poverty is not presented.
e. Not applicable/other (please comment).

Citation:

Comment:
The information is related just to 3 items: fixing the poverty line (subsistence minimum), provision of free healthcare, utilities payments for poor. It does not specify any number or the efficiency of those payments.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### Additional Key Information for Budget Analysis & Monitoring

*Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.*

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
</table>
| 56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector? | a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.  
  b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.  
  c. Yes, some information is presented, but it lacks important details.  
  d. No, information is not presented.  
  e. Not applicable/other (please comment). |

**Citation:**  
Prognosis of the social-economic development of Kazakhstan for 2010-2014, 29.08.09, p.19-20,  
http://www.minplan.kz/economyabout/247/23847

**Comment:**  
A brief description of tax policies is given with relation to corporate income tax, personal income tax, VAT and tax on worked-out mines.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
57. Does the executive make available to the public an analysis of the distribution of the tax burden?

   a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
   c. Yes, some analysis is presented, but it lacks important details.
   d. No analysis on the distribution of the tax burden is presented.
   e. Not applicable/other (please comment).

**Comment:**

It is difficult to find information even on what taxes refer to the budget of the republic, and which ones to local budgets.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.” There is information about taxes allocation from 1999 to 2009 on the website of Tax Committee [http://www.salyk.kz/ru/nk/statistika/Pages/default.aspx](http://www.salyk.kz/ru/nk/statistika/Pages/default.aspx)

**Peer Reviewer Two Comment**

**Government Comment:** Earnings to the state and local budgets are stated in paragraphs 49 and 50 of the Budget Code of Republic Kazakhstan. Information about state and local budgets is placed on the official web-site of the Ministry of Finance of Republic Kazakhstan on quarterly basis.

**Researcher Response:** I chose my answer “d” because there is no analysis of the tax burden. The reference provided by Peer Reviewer One is far from being analytical, it is just badly presented in 260 rows of factual revenue figures for a particular month on a particular tax on hundred excel sheets. In order for this information to be useful, it needs to be substantially redesigned. There is no information on tax rate, fee schedules, tax burden by segments of society.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>58.</th>
<th>Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on conditions associated with IFI assistance is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
There is no specific governmental information, although international agencies' websites provide information on the size and conditions of financial assistance, and some information can be derived from the Ministry of Finance's website on donors' assistance in the section of government debts.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?

   a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
   b. Yes, information is presented, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on conditions associated with donor country assistance is not presented.
   e. Not applicable/other (please comment).

Citation:
Quarterly publications on the state and state guaranteed debt, the latest is for 1.07.09,
Cooperation with donors, IMF, World Bank, ADB, EBRD, IBR
http://www.minplan.kz/economyabout/349/ to
http://www.minplan.kz/economyabout/356/

Comment:
Quarterly publications give just debt figures. The information on cooperation with donors is not updated and not systematized. No statistical reports.

Researcher Response to this Question was “c”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.

Researcher Response: There is an International relationship section on web site of Ministry Economy. But, in this section, information on conditions associated with donor country assistance is not presented.
http://www.minplan.kz/economyabout/349

IBP Comment: IBP editors chose answer “d” in light of researcher response.
<table>
<thead>
<tr>
<th>60. Does the executive make available to the public a summary that describes the budget and its proposals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, it provides a summary that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it provides a summary that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the summary is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not provide a summary.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

_Citation:_

_Comment:_
Press release can not be considered as a budget summary

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Usually, MOEBP Minister speeches on draft budget are made available through mass-media: [http://www.zakon.kz/147337-doklad-ministra-b.sultanova-na.html](http://www.zakon.kz/147337-doklad-ministra-b.sultanova-na.html)

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “d” because as it is said in the _Guide to the Open Budget Questionnaire_, the information must be available at the governmental sources of information, while this speech is published on a private website. The MEBP did nothing to make this speech publicly available.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?

   a. Yes, it publishes a citizens budget that is very informative.
   b. Yes, it publishes a citizens budget that is somewhat informative.
   c. Yes, but the citizens budget is not very informative.
   d. No, it does not publish a citizens budget.
   e. Not applicable/other (please comment).

Citation:

   Comment:
   Meetings with all arms of power show that the government has no idea of developing a document such as the citizens budget.

   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
   
   **Government Comment:** Government did not dispute researcher’s answer.

62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

   a. Yes, thorough definitions of budget terms are provided.
   b. Yes, definitions are provided, but some details are excluded.
   c. Yes, some definitions are provided, but it lacks important details.
   d. No, definitions are not provided.
   e. Not applicable/other (please comment).

Citation:

   Budget Code, 4.12.08, article 3,
   http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html

Comment:

   There are no separate simple definitions for the general public, apart from those definitions in the Budget Code.

   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
   
   **Government Comment:** Government did not dispute researcher’s answer.
63. Do citizens have the right in law to access government information, including budget information?

   a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
   b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
   c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
   d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
   e. Not applicable/other (please comment).

Citation:
http://base.zakon.kz/doc/lawyer/?uid=395F1C2F-BF36-4F4D-9908-8C811CE011B5&doc_id=1005029  Constitution, Article 18,
The law about administrative procedures,
http://www.kyzmet.kz/?lang=ru&id_1=2&id_2=1&id_3=5  Part 4
The Law of RK about civil service,
http://www.kyzmet.kz/?lang=ru&id_1=2&id_2=1&id_3=3 Article 9
The Law of RK about the State Secretes, Article 12 about limitation of access to information about national security, and Article 17 says about access to National gold-value provision as non-secret,
http://www.legislationline.org/ru/

Comment:
The law specifies the right to access to information and the numbers of days for the government body to reply; however, it does not specify the quality of information. Very often the information provided does not make any sense.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Transparency is stated in paragraph 4 of the Budget Code of the Republic Kazakhstan. In the accordance with it publication in mass media of the legal decrees in the field of budget legislature of Republic of Kazakhstan, projects, budgets and reports on their execution, use of the National Fund of Republic Kazakhstan except state secret information which is protected by law is mandatory.

Researcher Response: both central and local budgets, as well as National Fund figures are in highly aggregated format; the financial information is not correlated with the performance indicators, there are no efficiency indicators or expenditure per productive unit. For example, it was impossible to get information on the Tax Committee spending unless repeated direct requests to the Finance Minister.
64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>a.</td>
<td>In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</td>
</tr>
<tr>
<td>b.</td>
<td>In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</td>
</tr>
<tr>
<td>c.</td>
<td>In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</td>
</tr>
<tr>
<td>d.</td>
<td>In practice, no highly disaggregated expenditure information is available.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Practice shows that disaggregated information is not available for the majority of programs.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?

   a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
   b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
   c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
   d. In practice, no highly disaggregated non-financial expenditure information is available.
   e. Not applicable/other (please comment).

Citation:

Comment:
In many cases there is no link between financial and non-financial indicators. One can get non-financial information from the statistics agency.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
Section Three: The Budget Process
## The Budget Process

### Executive's Formulation of the Budget

<table>
<thead>
<tr>
<th>66. How far in advance of the release of the budget is the day of its release known?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The release date is set in permanent law.</td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The Budget Code of 4.12.2008, in articles 71 and 74, sets the deadlines for submission of the Draft budget Law to the Government (by 15 August) and to the Parliament (by 1 September). Nothing is said about release to public.
http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html

**Comment:**
It could be the answer “a,” because the law sets some dates. Actually the Executive Budget Proposal was put into the Ministry’s website in few days after submission to the Parliament (30 August) at the beginning of September. There were no announcement for the EBP submission.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?

a. Yes, a detailed timetable is released to the public.
b. Yes, a timetable is released, but some details are excluded.
c. Yes, a timetable is released, but it lacks important details.
d. No, a timetable is not issued to the public.
e. Not applicable/other (please comment).

Citation:
Timetable of reviewing Strategic plans and budget programs' applications for 2010-2012: http://www.minplan.kz/economyabout/280/22520/
The Budget Code of 4.12.2008 in Chapter 12 "Budget Development" sets the procedural sequence of budget development.
http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html

Comment:
Researcher Response to this Question was “a”

Peer Reviewer One Comment: A more appropriate response to this question would be “b.” Timetable of reviewing Strategic plan and budget program is not the timetable for the process for budget preparation. An approximate timetable for preparation of budget is included in the Budget Code, but some details are excluded.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

Researcher Response: I chose my answer “a” because the two documents cited give sufficient detail for the Executive’s Budget Proposal preparation.

IBP Comment: IBP editors chose answer “a” in light of researcher observation, and to maintain consistency of assumptions in selecting answers across countries.
68. Does the executive adhere to its timetable for the preparation and release of the budget?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The executive adheres to the dates in its timetable.</td>
</tr>
<tr>
<td>b.</td>
<td>The executive adheres to most of the key dates in its timetable.</td>
</tr>
<tr>
<td>c.</td>
<td>The executive has difficulty adhering to most of the dates in its timetable.</td>
</tr>
<tr>
<td>d.</td>
<td>The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Timetable of reviewing Strategic plans and budget programs’ applications for 2010-2012: http://www.minplan.kz/economyabout/280/22520/
The Draft Budget Law was submitted to the Budget Commission, to the Government and to the Parliament in time.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

a. Yes, the executive holds extensive consultations with a wide range of legislators.
b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
e. Not applicable/other (please comment).

Citation:
http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html

Comment:
In practice there is no consultation with Parliament at the budget development stage. Interviews with Parliamentarians confirmed this practice.

Researcher Response to this Question was “d”

Peer Reviewer One Comment: A more appropriate answer would be “c.” A special committee is forming in the process of determining budget involving some members of Parliament. 4 members of Parliament are included in Budget of the republic Committee.
http://www.minplan.kz/economyabout/315/17900/

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s original answer “d,” which the IBP modified for consistency purposes.

Researcher Response: I do not think that participation in the mentioned Budget Commission can be considered as a proper consultation mechanism. Out of 19 members only 4 are from the Parliament – 2 from the Senate and 2 from Majilis, and those represent committees on the finance, budget and economic reforms. But formally, yes, we can say that the executive holds limited consultations, involving only a few members of legislature. I can agree: “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire.
70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**
There is no consultation with the public to determine priorities. Parliamentarians do not consider consultation with the public as necessary.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>71. When does the executive release a pre-budget statement to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</td>
</tr>
<tr>
<td>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</td>
</tr>
<tr>
<td>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</td>
</tr>
<tr>
<td>d. The executive does not release a pre-budget statement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>72.</th>
<th>Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
There is no pre-budget statement.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>73.</th>
<th>Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
There is no pre-budget statement.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### Legislative Approval of the Budget

<table>
<thead>
<tr>
<th>Question</th>
<th>a. The legislature receives the budget at least three months before the start of the budget year.</th>
<th>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</th>
<th>c. The legislature receives the budget less than six weeks before the start of the budget year.</th>
<th>d. The legislature does not receive the budget before the start of the budget year.</th>
<th>e. Not applicable/other (please comment).</th>
</tr>
</thead>
</table>

**Citation:**
http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html

**Comment:**
Actually, the submission was made 4 months before the budget year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</td>
</tr>
<tr>
<td>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</td>
</tr>
<tr>
<td>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
</tr>
<tr>
<td>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
MP Aigul Solovieva, tel. 7 717 2 74 64 51

**Comment:**
The decline is related to the fact that in 2008 there were public hearings on the Budget Code, but not actually on the budget.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
e. Not applicable/other (please comment).

Citation:
MP Aigul Solovieva, tel. 7 717 2 74 64 51

Comment:
Particularly with the departments of the Ministry of Economy and Budget Planning.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” When a budget proposal is entering in Parliament, every ministry or department should go to the Parliament and should carry out its own budget presentation.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “c” because according to the MP interviewed, parliamentary hearings cannot be considered “extensive.”

**IBP Comment:** IBP editors chose answer “c” in light of researcher’s comment, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire.*
77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
- c. Yes, a limited number of hearings are held in which testimony from the public is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
- e. Not applicable/other (please comment).

**Citation:**
MP Aigul Solovieva, tel. 7 717 2 74 64 51, MP Guljana Karagusova, the head of Budget Committee

**Comment:**
According to Ms. Karagusova, there is no need of a consultation with the public

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

**Citation:**
MP Aigul Solovieva, tel. 7 717 2 74 64 51

**Comment:**
There are no hearings at which testimony from the public is heard, and consequently no reports are released.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

- a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
- b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
- c. Not applicable/other (please comment).

**Citation:**
MP Aigul Solovieva, tel. 7 717 2 74 64 51, MP Guljana Karagusova

**Comment:**
The Committee on Finance and Budget is given such information.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

**Citation:**
The Budget Code, article 76, [http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html](http://www.minfin.kz/structure/data/Бюджетный%20кодекс.html)

**Comment:**
Article 76 sets the principle of written and calculated justification for proposed amendments and the principle of balancing expenditures with revenues.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th></th>
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<tbody>
<tr>
<td>81.</td>
<td>What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. The approved budget includes program-level detail.</td>
<td>a</td>
</tr>
<tr>
<td></td>
<td>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. The approved budget includes only departmental totals.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Comment:</td>
<td>Although in the budget programs can be identified, it is difficult to consider some lines as &quot;programs&quot;. For example: 606, Statistical Agency “Services on data collection” or “Capital renovation of Agency's building.” As an example, for the Statistical Agency there are 9 programs listed.</td>
<td></td>
</tr>
</tbody>
</table>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>Executive’s Implementation of the Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</td>
</tr>
<tr>
<td>a. In-year reports on actual expenditure are released at least every month.</td>
</tr>
<tr>
<td>b. In-year reports on actual expenditure are released at least every quarter.</td>
</tr>
<tr>
<td>c. In-year reports on actual expenditure are released at least semi-annually.</td>
</tr>
<tr>
<td>d. In-year reports on actual expenditure are not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

a. Yes, in-year reports cover all expenditures.
b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
c. Yes, in-year reports cover less than two-thirds of expenditures.
d. No in-year reports are released to the public.
e. Not applicable/other (please comment).

Citation: Monthly reports on the budget of the republic, the latest is for July 2009, http://www.minfin.kz/index.php?lang=rus&uin=1120634719&act=budjet&vb=1&region=&year=2009&month=7

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:


Researcher Response: I agree to cite also the Statistical Bulletin; unfortunately, this does not add points, so I thought it was redundant.
84. What is the most detail provided in the in-year reports on actual expenditures organized by administrative unit?

a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.

b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).

c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.

d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.

e. Not applicable/other (please comment).

Citation:

Comment:
In-year reports are organized by functional categories.

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: To this question the right answer will be “a.” Monthly magazine of the Ministry of Finance of Republic Kazakhstan “Statistical Bulletin of the Ministry of Finance of Republic Kazakhstan” (tables 5,9) contains information on state and budget of the republic execution by agencies so it is necessary to make reference to the following address: www.minfin.kz/index.php?uin=1236077322&lang=rus

Researcher Response: I agree, change “d” to “a.”

IBP Comment: Based on a review of comments, IBP editors chose answer “a.”
85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

   a. Yes, comparisons are made for all expenditures.
   b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
   c. Yes, but comparisons are made for less than two-thirds of expenditures.
   d. No, comparisons are not made, or no in-year reports are released to the public.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**
   MOF monthly statistical bulletins contain comparisons of expenditures (aggregated by functions) against the same period of BY-1.

   **Researcher Response to this Question was “d”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** In this case the right answer is “a.” In the monthly magazine of the Ministry of Finance of Republic Kazakhstan “Statistical Bulletin of the Ministry of Finance of Republic Kazakhstan” (tables 2, 3, 6, 7, 10, 12) there are comparative analysis of the state, republican and local budgets (by provinces, cities Astana and Almaty) with the same period of time from the last year, it is necessary to make reference to the following address: www.minfin.kz/index.php?uin=1236077322&lang=rus

   **IBP Comment:** Please see Note 1.
86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

   a. In-year reports on actual revenue collections by source of revenue are released at least every month.
   b. In-year reports on actual revenue collections are released at least every quarter.
   c. In-year reports on actual revenue collections are released at least semi-annually.
   d. In-year reports on actual revenue collections by source of revenue are not released.
   e. Not applicable/other (please comment).

   **Citation and/or comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**


   **Researcher Response:** I agree to cite additionally the Statistical Bulletin; unfortunately, this does not add points, so I thought it was redundant.
87. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**


**Researcher Response:** I agree to cite additionally the Statistical Bulletin; unfortunately, this does not add points, so I thought it was redundant.
88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

   a. Yes, comparisons are made for all revenue sources.
   b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
   c. Yes, but comparisons are made for less than two-thirds of revenue sources.
   d. No, comparisons are not made, or no in-year reports are released to the public.
   e. Not applicable/other (please comment).

Citation:

Comment:
The in-year reports released to the public provide actual figures for revenue collection; however, no comparisons are made with original estimates. At the same time, it worth to say that the published Enacted Budget does not provide the breakdown for various periods (only annual).

Researcher Response to this Question was “d”

Peer Reviewer One Comment: A more appropriate response to this question would be “a.” On the website of the Ministry of Finance there is comparison of revenue report on 1 December 2009 year and comparison with the previous year http://www.minfin.kz/index.php?uin=1262075610&lang=rus

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.” MOF monthly statistical bulletins contain comparisons of aggregate revenue items and some big revenue contributors (e.g. CIT, VAT) against the same period of BY-1.

Government Comment: In this case the right answer is “a.” In the monthly magazine of the Ministry of Finance of Republic Kazakhstan “Statistical Bulletin of the Ministry of Finance of Republic Kazakhstan” (tables 2, 3, 6, 7, 10, 12) there are comparative analysis of the state, republican and local budgets (by provinces, cities Astana and Almaty) with the same period of time from the last year, it is necessary to make reference to the following address: www.minfin.kz/index.php?uin=1236077322&lang=rus

Researcher Response: I agree with Peer Reviewer, “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency with the assumptions used in selecting answers across countries.
89. Does the executive release to the public in-year reports on actual borrowing?

   a. Yes, in-year reports on actual borrowing are released at least every month.
   b. Yes, in-year reports on actual borrowing are released at least every quarter.
   c. Yes, in-year reports on actual borrowing are released at least semi-annually.
   d. No, in-year reports on actual borrowing are not released.
   e. Not applicable/other (please comment).

   Citation:
   Quarterly publications on the state and state guaranteed debt, the latest is for 1.07.09,

   Comment:
   Reports are published quarterly in 2009.

 **Peer Reviewer One Comment:**

 **Peer Reviewer Two Comment:**

 **Government Comment:** Government did not dispute researcher’s answer.
**90.** Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
- e. Not applicable/other (please comment).

*Citation:*
Quarterly publications on the state and state guaranteed debt, the latest is for 1.07.09, http://www.minfin.kz/index.php?uin=1120292450&chapter=1248775543 &lang=rus

*Comment:*

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**91.** For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?

- a. Reports are released 1 month or less after the end of the period.
- b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
- c. Reports are released more than 2 months after the end of the period.
- d. In-year reports are not released.
- e. Not applicable/other (please comment).

*Citation:*
Reports are released within a month for in-year monthly reports, and within 2 months for quarterly reports - researcher's observation.

*Comment:*

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
e. Not applicable/other (please comment).

Citation:
Mid-year 2009 report, 15.08.09,
&lang=rus

Comment:
Possibly, the production of the Mid-year report is related to the new appointed (2007) Minister of Finance (Mr. Jamishev), who is both very competent and accountable person. The report is not a deep analytical document, but it covers the main areas and is presented in the form of a Power-point presentation. It does not look like a document for publication; rather it is designed for the members of government.

Researcher Response to this Question was “b”

Peer Reviewer One Comment: According to Budget Code the executive doesn’t publish and prepare a Mid-year report (Article 124 of Budget Code). The researcher gives a link to the report of the Finance Minister in Government. But this document is not a mid-year review of the executive and cannot be used in practice. A more appropriate answer would be “d.”

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

Researcher Response: I chose my answer “b” because in practice the report made in the form of presentation is actually written in a good and clear way and can be easily used in practice by ordinary people, by journalists, as well as by the government officials unlike many other complicated governmental documents. I think we should encourage the production of this kind of documents by the government, although formally it is not an “official report.” I still think that the mentioned document is a Mid-year report. It is an official report at a Government meeting called “The speech of the Ministry of Finance Jamishev at the Government Session on the results of state budget performance for the 1st half of 2009” of 18.08.09. I fully disagree with answer...
“d,” although the document does not meet strict criteria of the *Guide to the Open Budget Questionnaire*. We can not deny that there is a Mid-Year Review. This document is very useful, much more useful than technical in-year reports. In Kazakhstan two key ministries are separated: Ministry of Budget planning and Ministry of Finance. On the basis of the Ministry-Finance Mid-term report 18.08.09, the Ministry of Economy and Budget Planning made amendments 26.08.09, where detailed estimations are given, as well as revised expenditures. I think these two documents can be considered as a Mid-Term Review.

**IBP Comment:** IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The researcher has acknowledged that this presentation has no estimates for the first 6 months, nor macroeconomic assessment, nor revised forecasts for expenditure/revenue. As such, the document does not meet the standards for the mid-year review. This comment applies for the subsequent questions about the mid-year review.
93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
e. Not applicable/other (please comment).

Citation:
Mid-year 2009 report, 15.08.09,

Comment:
Researcher Response to this Question was “b”

Peer Reviewer One Comment: According to the Budget Code the executive doesn’t publish and prepare a Mid-year report (Article 124 of Budget Code). A more appropriate answer would be “d.”

Peer Reviewer Two Comment:
Government Comment: Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

Researcher Response: I chose my answer “b” because in practice the report made in the form of presentation is actually written in a good and clear way and can be easily used in practice by ordinary people, by journalists, as well as by the government officials unlike many other complicated governmental documents. I think we should encourage the production of these kind documents by the government, although formally it is not an “official report.” In Kazakhstan two key ministries are separated: Ministry of Budget planning and Ministry of Finance. On the basis of the Ministry-Finance Mid-term report 18.08.09, the Ministry of Economy and Budget Planning made amendments 26.08.09, where detailed estimations are given, as well as revised expenditures. I think these two documents can be considered as a Mid-Term report.

IBP Comment: IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire. See IBP comment for question 93.
94. What is the most detail provided in the mid-year review for expenditures?

   a. The mid-year review includes program-level detail for expenditures.
   b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
   c. The mid-year review includes only departmental totals (or functional totals).
   d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
   e. Not applicable/other (please comment).

**Citation:**
Mid-Year 2009 report, 15.08.09,

**Comment:**

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” According to Budget Code the executive doesn’t publish and prepare Mid-year report (Article 124 of Budget Code).

**Peer Reviewer Two Comment:**

**Government Comment:** In this case the right answer is “a.” In the number 6 of the monthly magazine of the Ministry of Finance of Republic Kazakhstan “Statistical Bulletin of the Ministry of Finance of Republic Kazakhstan” (July 2009) there is an information on state and budget of the republic execution for the period of January – June 2009 by economical, institutional and functional classification, it is necessary to make reference to the following address: www.minfin.kz/structure/data/bullet_06_A4.pdf.

**Researcher Response:** I chose my answer because the cited presentation of the Finance Minister does not provide detailed information, neither Amendments to the Prognosis of social-economic development and budget parameters of the Ministry of Economy and Budget Planning. http://www.minplan.kz/economyabout/247/5898/

**IBP Comment:** IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. No document complying with the necessary requirements for it to be considered a Mid-Year Review is produced.
95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

   a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.

   b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.

   c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.

   d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.

   e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” According to Budget Code the executive don’t publish and prepare Mid-Year Review (Article 124 of Budget Code).

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.

**Researcher Response:** I chose my answer “a” because there are revenue estimates on the 1st slide of the Finance Minister’s presentation as well as the Prognosis of State Budget parameters in the Amendments to the Prognosis of social-economic development and budget parameters of the Republic of Kazakhstan for 2009-2013, 24.03.09, [http://www.minplan.kz/economyabout/247/5898/](http://www.minplan.kz/economyabout/247/5898/)

**IBP Comment:** IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The document *Amendments to the Prognosis of social-economic developments and budget parameters* is dated March 24 2009: this is in any case too early to be considered a mid-year review (as it is only three months into the fiscal year).
96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain minimal level specified in law or regulation)?

a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
e. Not applicable/other (please comment).

Citation:
MP Aigul Solovieva, tel. 7 717 2 74 64 51

Comment:
The Budget Code adopted 4.12.08, article 111: budget corrections below 10% can be done by executive, those above 10% require approval from legislature.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>a.</td>
<td>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</td>
</tr>
<tr>
<td>b.</td>
<td>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</td>
</tr>
<tr>
<td>c.</td>
<td>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the procurement process was not open and competitive in practice.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
During the last 2-3 years the procedure for public procurement has become very strict, although in many cases less effective.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” In Report of the Accounting Committee there is information about permanent violation in procurement of goods and service. In practice the process of procurement of goods and services is very corrupted.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

**Researcher Response:** I chose my answer “b” because in comparison with last year, the procedure is getting much more open and strict and less corrupt; however, many anti-corruption measures end up in loss of effectiveness, because the main criterion is low price. The Accounting Committee report provides some examples of both: corruption and inefficiency.

**IBP Comment:** IBP editors chose answer “c” in light of researcher and Peer Reviewer One comments, and to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>98. When does the legislature typically approve supplemental budgets?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</td>
</tr>
<tr>
<td>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
- Enacted budget amended 24/03.09 http://www.minplan.kz/economyabout/306/5431/

**Comment:**
Usually it happens after the President's address (in early spring) or as a result of significant macroeconomic changes (for example, financial crisis).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** At the beginning approval of the funds for additional expenses should be made then it comes their execution.
99. In most years, how large are supplemental budget requests relative to the size of the original budget?

a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
e. Not applicable/other (please comment).

Citation:
Enacted budget amended 4.12.08,
http://www.minplan.kz/economyabout/306/2928/
Enacted budget amended 9.04.09
http://www.minplan.kz/economyabout/306/17057/

Comment:
The revenue part has been changed by 0.8%, while expenditure part has been changed by 2.4%, while the budget deficit by 0.35%.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

   a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
   b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
   c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
   d. Such expenditure takes place without legislative approval.
   e. Not applicable/other (please comment).

Citation:
Interview with MP A. Solovieva

Comment:
Dramatic changes in the budget are done after the President's address usually in spring. The Ministry of Economy and Budget Planning is to find money, while the Parliament is to approve it.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### Executive’s Year-end Report and the Supreme Audit Institution

<table>
<thead>
<tr>
<th>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The report is released six months or less after the end of the fiscal year.</td>
</tr>
<tr>
<td>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</td>
</tr>
<tr>
<td>c. The report is released more than 12 months after the end of the fiscal year.</td>
</tr>
<tr>
<td>d. The executive does not release a year-end report.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**


For information, Ministry of Finance of Republic Kazakhstan informs that in the accordance with Decree of President of Republic Kazakhstan dated 12th of March 2010 # 93 “About improving of the governance of Republic Kazakhstan,” Ministry of Finance of Republic Kazakhstan is given functions and rights on formation of the budget, fiscal and custom policies and budget planning.
102. In the year-end report have the data on the actual outcomes been audited?

   a. Yes, all data on actual outcomes have been audited.
   b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
   c. Less than two-thirds of the data on actual outcomes have been audited.
   d. None of the data on actual outcomes has been audited, or a year-end report is not released.
   e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Although the Supreme Audit issues its own report on Executive’s Budget Execution, but it cannot be called a pure audit per se. Supreme Audit’s low capacity allows it to audit selected programs within a year.

**Government Comment:** Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.

**Researcher Response:** I have revised my answer from “a” to “c” because actually the Committee of Financial Control under the Ministry of Finance, which is the internal auditor for the government bodies, due to its limited capacity hardly audits one third of the administrative units; usually half of the audited bodies is audited according to the plan, while another half is initiated by the law enforcement bodies.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**
There is detailed explanation in another report that the government has prepared for the Parliament; unfortunately it is not published and it is not posted on the website.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.

**IBP Comment:** Please see Note 1.
104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

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<table>
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<tbody>
<tr>
<td>a.</td>
<td>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</td>
</tr>
<tr>
<td>b.</td>
<td>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</td>
</tr>
<tr>
<td>c.</td>
<td>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</td>
</tr>
<tr>
<td>d.</td>
<td>No explanation of the differences is provided, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:** There is detailed explanation in a report that the government has prepared for the Parliament; unfortunately it is not published and it is not placed on the website.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The Finance Minister report on the implementation of the Budget 2008 2.02.09, slides 3,6; http://www.minfin.kz/index.php?uin=1203317408&lang=rus

**Comment:**
Better Minister of Finance.

The Finance Minister Jamishev, on 2 February 2009, presented his report in slide format at the Government Meeting. However, it was posted into the website as a text from the slides. The report itself (as a narrative...
document) at that time had not been written yet. By 25.05.09, when the Minister made a speech before the Parliament, it had both narrative report and slides, which were put to the web-site in the PowerPoint format.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” There is detail explanation in the government report that was prepared for the Parliament; unfortunately it is not published and it is not posted on the website.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

**Researcher Response:** I chose my answer “b” because the report and slides provide some explanations. According to the *Guide to the Open Budget Questionnaire*, the form of the report is less important than its content. Due to the fact that in Kazakhstan there are two different ministries – Finance and Economy and Budget planning, the Year-End report, which is under the responsibility of the Finance Ministry, is not in a position to explain difference between the original estimates (accuracy of prognosis) and actual outcomes. The Year-End 20-page report still provides information on macroeconomic situation, revenue, expenditures, government programs and debt. I consider the Finance Minister's report made in Majilis (Parliament) on 25.05.09, pages 2-3, which reads, in particular: “Despite of complicated economic situation, the revenue in 2008 was 3.3 trillion tenge, which is 99.6% of the planned level.” In the paragraphs before the Minister presents some macroeconomic indicators (foreign trade, export, GDP) and discusses National Fund reserves for the budget. We can attribute “b” or “c.”

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

   **Citation:**
   The report of the Finance Minister Jamishev to the Majilis in the Parliament, on the implementation of the 2008 budget, 25.05.09, http://ru.government.kz/documents/publications/240

   **Comment:**
   The year-end report is still not very analytical and does not provide explanations.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>108.</th>
<th>Does the year-end report explain the difference between the original performance indicators and the actual outcome?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
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<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
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<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  
The Finance Minister report on the implementation of the Budget 2008, 2.02.09,  

**Comment:**  
Research Response to this Question was “c”

**Peer Reviewer One Comment:**  

**Peer Reviewer Two Comment:**  

**Government Comment:**  
Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.

**IBP Comment:**  
Please see Note 1.

<table>
<thead>
<tr>
<th>109.</th>
<th>Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  
The Finance Minister report on the implementation of the Budget 2008, 2.02.09,  

**Comment:**  

**Peer Reviewer One Comment:**  

**Peer Reviewer Two Comment:**  

**Government Comment:**  
Government did not dispute researcher’s answer.
110. Does the year-end report present the actual outcome for extra-budgetary funds?

a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting key issues, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information is not presented on extra-budgetary funds, or such a report is not released.
e. Not applicable/other (please comment).

Citation:

Comment: Officially there are no extra-budgetary funds in Kazakhstan; there is no definition of extra-budgetary fund in the Kazakhstani legislation. The relationships between the National Fund and the Budget of the republic are quite transparent. The size of transfer from the National Fund to the Budget of the republic is defined by the Budget Law, as well as the limitations on the use of the Fund. There is a quite detailed Concept note on the use of the National Fund of 2005. As far as I understand, extra-budgetary funds imply revenue sources which are not listed in the Budget Legislation (Budget Code). Other funds, for example, State Social Security Fund, Fund for Guaranteeing Insurance Payments, State Pension Fund, Fund for SME promotion, and even such a monster as the National Wealth Fund Samruk-Kazyna that holds all national companies, are not related to the budget at all and exist in the form of joint-stock companies managed by the Board of Directors under particular government bodies, although all of them are supervised by the Government and in some proportion by the National Bank.

Researcher Response to this Question was “e”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” State Social Security Fund can be considered as extra-budgetary one, and is not covered in the report.

Government Comment: Government did not dispute researcher’s original answer “e,” which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer “d” to maintain consistency of the data across the countries.
The Independence and Performance of the Supreme Audit Institution

111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

   a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
   b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
   c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
   d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
   e. Not applicable/other (please comment).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

| a. | All expenditures have been audited and the reports released to the public. |
| b. | Expenditures representing at least two-thirds of, but not all, expenditure have been audited. |
| c. | Expenditure representing less than two-thirds of expenditure have been audited. |
| d. | No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. |
| e. | Not applicable/other (please comment). |

**Citation:**  
According to the Chairman of the Accounting Committee, due to human resources constraints (40 people), they usually plan to cover 10% of government bodies; however, in the new budget they got additional personnel to expand to 110 people, which would allow them to cover over 30% of government bodies.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

113. Does the annual audit report(s) that is released to the public include an executive summary?

| a. | The annual audit report(s) includes one or more executive summaries summarizing the report’s content. |
| b. | No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. |
| c. | Not applicable/other (please comment). |

**Citation:**  

**Comment:**

The Accounting Committee is the most transparent and friendly body within the government. It is highly oriented towards the public.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
114. 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?

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.
b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

**Citation:**
The Constitution of Republic of Kazakhstan says that the head of Accounting Committee is appointed by the President. The Accounting Committee Statute, in article 16, establishes that the authority of the Chairman is terminated by the decision of the President of the Republic of Kazakhstan. [http://www.esep.kz/first2.php?lang=rus&mid=91](http://www.esep.kz/first2.php?lang=rus&mid=91)

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the SAI releases to the public audits of all extra-budgetary funds.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The Accounting Committee is able to audit all funds related to the Budget of the republic, i.e. related to the National Fund too. However, the Accounting Committee has a right to audit any governmental body within the state republican property, what includes so-called extra-budgetary funds. The problem in our country is weak accountability mechanisms of local (regional) authorities. That is why the Chairman of the Accounting Committee right now is trying to get authority to audit regional budgets, i.e. to be able to audit the State budget that includes Central level and Local budgets.

**Researcher Response to this Question was “e”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d.” Low capacity of SAI does not allow it to go beyond central government budget overview.

**Government Comment:** Government did not dispute researcher’s original answer “e,” which the IBP modified for consistency purposes.

**Researcher Response:** I chose my answer because SAI just has limited capacity to cover all interested government bodies.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

a. The SAI has full discretion to decide which audits it wishes to undertake.
b. The SAI has significant discretion, but faces some limitations.
c. The SAI has some discretion, but faces considerable limitations.
d. The SAI has no discretion to decide which audits it wishes to undertake.
e. Not applicable/other (please comment).

Citation:
According to the Accounting Committee Statute, the Chairman itself identifies the agencies and programs to audit (article 10, item 6), although he is to implement orders from the President if any. [link]

Comment:
The Chairman of the Accounting Committee has confirmed his discretion to undertake necessary audits. The limitations he sees are related that the Accounting Committee by law is to audit only republican (central) budget, not regional (local) ones. Functions of the Accounting Committee are limited by Budget Code, has some discretion, but faces considerable limitations.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

**IBP Comment:** Please see Note 1.
<table>
<thead>
<tr>
<th>117. Who determines the budget of the Supreme Audit Institution?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. 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.</td>
</tr>
<tr>
<td>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</td>
</tr>
<tr>
<td>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</td>
</tr>
<tr>
<td>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The Accounting Committee budget is to be approved by the legislature. There’s an apparent need to increase the capacity of the SAI.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

**IBP Comment:** Please see Note 1.
118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:
See the Accounting Committee Statute, article 8. Functions, Accounting Committee 19) employ designated staff for undertaking audits of related government bodies (that includes security sector) and revision commissions of maslihats,

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

   a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
   b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
   c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
   d. No, the SAI does not maintain any formal mechanisms of communication with the public.
   e. Not applicable.

Citation:
According to its Statute, the Accounting Committee forms consultative and expert groups under the Chairman (article 9, p.12), regularly informs mass-media on its activities and periodically publishes acts, bulletins, journals and other material (article 8, pp.21, 22),

Comment:
There is a section “Questions and answers” in the Accounting Committee web-site http://www.esep.kz/first2.php?lang=rus&mid=47 (4 communications are there); there is also a forum http://www.esep.kz/forum/ (only 3 users so far).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

**Citation:**
The Accounting Committee report is scrutinized by the Parliament's Committee on finance and budget and other sectoral committees (Majilis and Senate).

**Comment:**

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” The Accounting Committee report is scrutinized by Parliament.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the data across countries.

121. 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?

- a. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. Yes, the executive reports publicly on most audit findings.
- c. Yes, the executive reports publicly on some audit findings.
- d. No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**
There is no evidence of this in the website.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

**Citation:**
According to the Chairman, the Accounting Committee staff monitors the actions taken by executive. They issue improvement notices, and track actions against the financial abuses or mismanagement they found, and in case remedial actions are taken by the government organ, the Accounting Committee discontinues supervision.

**Comment:**
The tracking reports, however, are not published; they belong to intergovernmental correspondence.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

**Citation:**
According to the Accounting Committee Chairman, there is a secret report on the security sector, which is submitted to the Parliament’s Committee separately.

**Comment:**
In the previous OBI survey (2008) the researcher was not able to meet the Chairman of the Accounting Committee, while this year the meeting was arranged.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” Accounting Committee don’t provide with secret items. According to Head of Finance and Budget Committee in the Parliament they don’t receive detailed information about secret program budget in the process of formulation, approval and reporting budget.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

**Researcher Response:** I chose my answer “a” because I have consulted not only with the Chairman of the Accounting Committee Mr. Oxikbaev, but also with the Head of the Finance and Budget Committee of Majilis, Ms. Karagusova, who said that they get those secret reports, but they do not share them with other members of Parliament.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.
Government Comments: Section One

Table 1:

**Government Comment**: In the line “Relative budget documentation” should be written “Forecast of the socio-economic development of Republic of Kazakhstan on the period of 2010 – 2014” which was proved on August 26 2009 by the protocol # 32 of the meeting of the Government of Republic Kazakhstan, decree # 1184 of the Government of Republic Kazakhstan “About state budget on 2009 – 2011” dated 18th of December 2008, strategic plans of the state agencies on the 2009 – 2011, all this above mentioned documents were published in mass media, as well as online and on the 15th of September 2009 they were available to public.

**Researcher Response**: This document is taken into consideration as a Supporting document One (the translation difference – Prognosis against Forecast).

Table 2:

**Government Comment**: To paragraph «Full name, date and reference online» should be add references with the following addresses:
In line “Budget message” it is necessary to mention that in Republic Kazakhstan budget message does not exist as standalone document but major priorities of the budget policy on the current year are declared in annual message of the President of Kazakhstan to people of Kazakhstan on the middle term perspective are in the Forecast of the socio-economic development of Republic of Kazakhstan on the 5 years term.

**Researcher Response**: The Annual President’s message is not qualified for being Pre-Budget statement, according to the Guide, since it is rather political document. The current reports are added with Statistical Bulletin with thanks. The cited document can not be the Mid-year report, it is just the 6th month report (monthly and statistical report) and is not qualified to be Mid-year report.
The document for the Annual report, namely “Presentation of the Report on 2008 budget implementation” made before Parliament 25.05.09, was put onto web-site rather recently, because, neither me, nor PR1 have not seen this document before. However, the report itself of 2.02.09 was. Two other documents are monthly report and Statistical Bulletin and can not be considered as proper annual reports.

Table 4

**Government Comment**: In columns “Current reports,” “Mid-year report” and “Annual report” in rows B, C, D and in rows 1, 2, 3, 4, 5, 7, 8 (continuation of this table) necessary to mention word “Yes.”
Besides that, taking into consideration that results on the acting budget quarterly discussed on the meetings of the Government of Republic Kazakhstan, and annual budget report is also discussed in the Parliament of Republic Kazakhstan so in columns "Mid-year report" and “Annual report” in line 9 the right answer is “Yes.”
Researcher Response:
1. The release date known at least one month in advance: No
2. Advance notification is sent to users and media (it is send invitation to some mass media to come to the press-conference), however, for many others and for general public it is not known: No
3. Free print copies available of the Mid- and End year report: only for Members of Parliament, not for media: No
4. Written in more than one language: Yes.