

Open Budget Survey 2017

Questionnaire

Kazakhstan

January 2018

COUNTRY QUESTIONNAIRE: KAZAKHSTAN

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Forecast budget parameters by Ministry of national economics: <http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametro...> (<http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov>) All related budget documents of this government body <http://economy.gov.kz/ru/kategorii/deyatelnost-6> (<http://economy.gov.kz/ru/kategorii/deyatelnost-6>); <http://economy.gov.kz/ru/kategorii/byudzhet> (<http://economy.gov.kz/ru/kategorii/byudzhet>) We can observe this information (partly) in the project of the Budget on 2017-2019 (<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)) ----- This document (Forecast budget parameters by Ministry of national economics) does not cover 5 years forecast of socio-economic parameters, and does not include much more information. According to the Budget Code, Chapter 11, Article 61, paragraph 1-1: The forecast of socio-economic development is developed annually on a rolling basis over five years, taking into account the strategic and program documents and annual messages of the President of the Republic of Kazakhstan to the people of Kazakhstan on the situation in the country and the main directions of domestic and foreign policy of the Republic and contains: at the national level of government: -external and internal conditions of economic development; -goals and objectives of economic policy in the period of five years, including fiscal policy; -main directions and measures of economic policy in the period of five years, including fiscal policy; -the forecast of socio-economic development in the five-year period; -forecast of budget parameters for the planning period, including a forecast of income and consolidated expenses, state and national budgets, the deficit of the corresponding budget; -New spending initiatives aimed at implementing the priorities of socio-economic development; -list of conditionally financed expenditures for the next fiscal year; http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=103;-4&pos2=2187;-8)

Comments: Researcher: On new web-site version of the Ministry of the National Economy (MNE) http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) dated 19 September 2016 (it was tabled to the Parliament on 16 of September 2016). According the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: The Ministry of national economics had changed a web-site recently, and on the new resource still not good navigation, but by search we can find PBS dated from 19.09.2016 18:56:00. Now PBS is placed here http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) This document has narrative explanations and 5-years prognosis

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: On site of the Ministry of the National Economy (MNE) http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) dated 19 September 2016 (it was tabled to the Parliament on 16 of September 2016) (this is a link on new web-site version of the Ministry)

Comments: Researcher: we've called to the MNE to inform them about the disparity of the declared title and contents file on the site They said they've got a new version of the web-site in September 2016 and have still worked on it. According the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late..

Peer Reviewer**Opinion:** Agree with Comments**Comments:** According to the rules for the development of the Forecast SED <http://adilet.zan.kz/rus/docs/V1500010555#z23> (<http://adilet.zan.kz/rus/docs/V1500010555#z23>), the approval dates after August 15, which is late and does not correspond to dates on the OBS methodology**Government Reviewer****Opinion:** Not Qualified**Researcher response:** On site of the Ministry of the National Economy (MNE)http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) dated 19 September 2016 (it was tabled to the Parliament on 16 of September 2016)

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 19 September 2016**Sources:** FY 2017 PBS was published late. <http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk...> (<http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitiya-respubliki-kazahstan-na-2017-2021-gody-ot-31>) as the Full forecast of socio-economical development on 2017-2021 <http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametro...> (<http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov>) - as short table 25 August 2016 Sange Research Center sent a letter to the Prime Minister Chancelery regarding the publication of the PBS (Prognosis of the Social-Economic Deveopment). 5 October it got the answer signed by the Vice Finance Minister Dalenov that accroding to the Budget Code the Prognosis is to be approved by the Government by 1 September to be sent to the Parliament together with the EBP. However, he says that possibly "the Ministry of National Economy can publish the draft of the Prognosis at the first stage (by 1 August)". It seems that the PBS can meet the requirements only for the next round.**Comments:** Researcher: The document was published on 19 September 2016 with update on 14 of October 2016. According the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of the publication of the PBS is indicated at the web-site of the Ministry of the National Economy http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) from 19.09.2016 18:56:00**Sources:** <http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametro...> (<http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov>) <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)**Comments:** Researcher: this is right link (after changing website design) on the site of Ministry of National Economics http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) from 19.09.2016 18:56:00 According the OBS methodology, the PBS should be published at least one month before the EBP is table in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Researcher response:** http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) from 19.09.2016 18:56:00

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk...> (<http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitiya-respubliki-kazahstan-na-2017-2021-gody-ot-31>) File itself:

<http://economy.gov.kz/sites/default/files/pages/odobren.docx> (<http://economy.gov.kz/sites/default/files/pages/odobren.docx>)

Comments: Researcher: According the OBS methodology, the PBS should be published at least one month before the EBP is table in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: <http://economy.gov.kz/sites/default/files/pages/odobren.docx> (<http://economy.gov.kz/sites/default/files/pages/odobren.docx>)

Comments: Researcher: there are many tables in the end of document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk...> (<http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitiya-respubliki-kazahstan-na-2017-2021-gody-ot-31>)

Comments: Researcher: Now (after changing of website structure and design) right link is http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=71260) Acceptable time frame by OBS methodology is "at least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature" Publication date of PBS is 19 September 2016, it is late than in the condition of OBS. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametro...> (<http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov>) published

Comments: Researcher: According the OBS methodology, the PBS should be published at least one month before the EBP is table in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: 1. Forecast of socio-economic development of the Republic of Kazakhstan for the years 2017-2021 for this link <http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk...> (<http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitiya-respubliki-kazahstan-na-2017-2021-gody-ot-31>) 2. Forecast of the main indicators of the Republican budget for 2017 - 2019 years - for this link <http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametro...> (<http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov>)
Comments: Researcher: According the OBS methodology, the PBS should be published at least one month before the EBP is table in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

Peer Reviewer

Opinion: Disagree

Suggested answer: Document is produced and published with full name below: Forecast of socio-economic development of the Republic of Kazakhstan for the years 2017-2021 for this link <http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk...> (<http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitiya-respubliki-kazahstan-na-2017-2021-gody-ot-31>)

Comments: Document is produced and published with full name below: Forecast of socio-economic development of the Republic of Kazakhstan for the years 2017-2021 for this link <http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk...> (<http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitiya-respubliki-kazahstan-na-2017-2021-gody-ot-31>)

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: http://economy.gov.kz/ru/ministerstvo/element.php?SECTION_ID... (http://economy.gov.kz/ru/ministerstvo/element.php?SECTION_ID=10098&sphrase_id=14550233) This is only link on the PBS 2017-2021 on the website of the Ministry of National Economics. There is no "citizens version" of the PBS,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-2019

Sources: <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_l)
Comments: Researcher: The budget is developed for three coming years 2017-2019, the main year is 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 15 September 2016

Sources: in the news on the site of the Ministry of finance http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_i (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_i) The link to the list of EBP (it should switch language to Russian and be chosen the first line - Республиканский бюджет на 2017-2019 годы) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr Budget Proposal Package includes: Debt dynamics (2013-2015) Debt prognosis (2016-2019) Gender budgeting (2014-2019) Draft budget by programs administrators (2014-2019) Draft budget by revenue (2014-2019) Draft budget expenditures by functions (2014-2019) Program spending for "Nurly Joly" (2015-2019)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_i (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_i)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 09 September 2016 with the update of some documents on 26 September 2016

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_i (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_i)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of the documents placement on the site is published on it, as well as the dates of updates.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_l

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr
This link includes EBP 2017-2019, 6 attachments, Debt dynamics 2013-2015, program Nurlu Joly (2015-2019), Debt prognosis (2016-2019), Gender budgeting (2014-2019), EBP programs by administrators (2014-2019), EBP by revenue (2014-2019), EBP expenditures by functions (2014-2019)

Comments: Researcher: The Ministry of Finance decided to publish the supporting documents to show previous years (BY-1, BY-2, BY-3), however, they were able to publish them only as separate documents. The navigation is ok, since they are on the same link.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_l
The main 3 appendixes to the EBP is in Word (rtf), but others - in Excel (xls).

Comments: Researcher: There are 3 appendixes in the excel format among 6 appendixes, they include not much digits, but on the same link we can see another helpful documents in Excel format. They are attached separately.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_l

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_l

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Draft Law of Kazakhstan "About the republican budget for 2017- 2019 years" Проект закона о республиканском бюджете на 2017-2019 годы ATTACHMENT 1, 2, 3 to the Law on Republican budget on 2017-2019 ПРИЛОЖЕНИЕ 1, 2, 3 к Закону Республики Казахстан «О республиканском бюджете на 2017 - 2019 годы» ATTACHMENT 4, 5, 6 to the Law on Republican budget on 2017-2019 ПРИЛОЖЕНИЕ 4, 5, 6 к Закону Республики Казахстан «О республиканском бюджете на 2017 - 2019 годы»

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_l
Direct link on the document: http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b19_%d1%80%d1%83%d1%81.doc direct link to the 1st attachment: http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b19_%d0%bf%d1%80%d0%b8%d0%bb%201%20%d1%80%d1%83%d1%81.rtf

Comments: Researcher: Attachment 2 and 3 are on years 2018 and 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: 1. If you make a search by "Гражданский бюджет" by site of the site of the Ministry of finance, you can not find only execution (in-year-report) of the Citizen budget for 2016, by 02 September 2015 http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr (and in the archive we can find some empty links on in-year-reports) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/2.If you make a search by "Гражданского" by site of the site of the Ministry of finance, you can not find only Project of Citizen budget for 2016, published by 02 September 2015, you find onlyj <http://www.minfin.gov.kz/irj/portal/anonymus/SearchResult&l...>
(<http://www.minfin.gov.kz/irj/portal/anonymus/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=>
Comments: Researcher: 3. And several links on the procedures-related meetings news according to the Citizen budget composing
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B%ecab-2f10-dea6-e3ae2c40e3e0.xml) <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%93%D1%80%D0%B0%D0%B6%8f60-3110-b899-aebd63eba6c7.xml) 4. Methodics of composing of the Citizen budget itself:
javascript:open_url('irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82/2012/%D0%9D%D0%BE%D0%B2%D1%8B%D0%B5%D1%80%D0%B0%D0%B7%D0%B4%D0%B5%D0%BB%D1%8B_23.04.2012/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%8%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%9C%D0%95%D0%A2%D0%9E%D0%94%D0%98%D0%9A%D0%90_331_27.06.11_%D1%

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/f...
(https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/finansyi/id-Z160000025/) Official link on the news (in the Republican official newspaper Kazakhstanskaya pravda): <http://www.kazpravda.kz/uploads/redactors/files/5842655fe980...>
(<http://www.kazpravda.kz/uploads/redactors/files/5842655fe98081480746335.pdf>) The site of MoF:
<http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Link to the document: [http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20\(%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20(%D1%80%D1%83%D1%81).pdf))
Comments: Researcher: The Budget Code prescribes in Article 74, 2. Approval of the republican budget takes place at separate sessions of the Chambers through consecutive consideration first in the Majilis and then in the Senate no later than December 1 of the current fiscal year. For example Budget Proposal for FY 2017 is already approved by Parliament and after President's enactment of it approximately 1 of December 2016 will EB be published in the Republican official newspaper Kazakhstanskaya pravda. The electronic version of the EB 2016 is available on the site of Ministry of Finance since 15 December 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 30 November 2016

Sources: https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/f...
(https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/finansyi/id-Z1500000426/) This document is placed on the Ministry of Justice site, not on the Ministry of Finance site either the MNE's one. there are no links if search by themes and through search function by words "О республиканском бюджете" 1. MF a) <http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarg...>
(http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_activities/activities/legislation_fldr
- the last one is the Republican Budget for 2009-2011 b) by search field use <http://www.minfin.gov.kz/irj/portal/anonymus/SearchResult&l...>
(<http://www.minfin.gov.kz/irj/portal/anonymus/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=>
- the last one is the Republican Budget for 2009-2011 (but EBPs persist) c) There is no even news about enacting of the Republican Budget on the site of the Ministry of finance <http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_developments/developments/news_fldr
d) Some software "Information panel: the Republican budget" is used on the site (can be viewed in Firefox, not in Chrome for example) - in the division of " for Citizens" <http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr
Execution of some parameters of EB by 2013-2015 could be observed, but it is not right documents. (Screenshot is attached) 2. MNE - a) <http://economy.gov.kz/ru/kategorii/zakony-0> (<http://economy.gov.kz/ru/kategorii/zakony-0>) b) <http://economy.gov.kz/ru/kategorii/npa-12>

(<http://economy.gov.kz/ru/kategorii/npa-12>) c) by search field use
(<http://economy.gov.kz/ru/search/node/%D0%9E%20%D1%80%D0%B5%D...>)
(<http://economy.gov.kz/ru/search/node/%D0%9E%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B0%D0%...>)
- the last one is the Republican Budget for 2014-2016
Comments: Researcher: Official register number of the Law : # 426-V 3PK(ZRK)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Comments: Researcher: Ministry of Finance published EB on its site 7 and 14 of December 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 07 December 2016

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Link to document: [http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20%D1%80%D1%83%D1%81).pdf)
Comments: Researcher: please look at the comments in the previous question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://adilet.zan.kz/rus/docs/Z150000426/history> (<http://adilet.zan.kz/rus/docs/Z150000426/history>)

Sources: Official Editions are listed here <http://kz.spininform.ru/organi.html> (<http://kz.spininform.ru/organi.html>) Including newspapers "Kazakhstanskaya pravda" (Kazpravda) and "Egemen Kazakhstan" Adilet inform that official publication was on two languages in Kazpravda and Egemen Kazakstan on 01/12/2015 <http://adilet.zan.kz/rus/docs/Z150000426/history> (<http://adilet.zan.kz/rus/docs/Z150000426/history>) ("Казахстанская правда" от 01.12.2015 г., № 230 (28106); "Егемен Қазақстан" 01.12.2015 ж., № 230 (28708); Ведомости Парламента РК 2015 г., № 22-VII, ст. 163) Adilet (<http://adilet.zan.kz> (<http://adilet.zan.kz>)) is not official resource for laws, but it also publish the laws. <http://adilet.zan.kz/rus/docs/P1300001124> (<http://adilet.zan.kz/rus/docs/P1300001124>) - Government decision on the credentials of the site Adilet Link to the document: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

([http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20\(%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20(%D1%80%D1%83%D1%81).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
<http://adilet.zan.kz/rus/docs/Z150000426> (<http://adilet.zan.kz/rus/docs/Z150000426>)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re published 15.12.15 9:56:43 <http://adilet.zan.kz/rus/docs/Z150000426> (<http://adilet.zan.kz/rus/docs/Z150000426>)
<http://adilet.zan.kz/rus/docs/Z150000426/infoAdilet> (<http://adilet.zan.kz/rus/docs/Z150000426/infoAdilet>) date of publication is 30.11.2015 (the date of this publication is 30.11.2015 as could be seen from Google search data - attached file)

Comments: Researcher: The website adilet.zan.kz (<http://adilet.zan.kz>) is the official site of the Ministry of Justice. the Ministry of Finance published the approved EB 15.12.2015 the EB was officially published in the official newspaper Kazakhstani Pravda of 01.12.2015, #230 and in Egemen Kazakhstan #230, as well as Parlamentari Vedomosti #22-VII, p.163 "Казахстанская правда" от 01.12.2015 г., № 230 (28106); "Егемен Қазақстан" 01.12.2015 ж., № 230 (28708); Ведомости Парламента РК 2015 г., № 22-VII, ст. 163

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
<http://adilet.zan.kz/rus/docs/Z150000426> (<http://adilet.zan.kz/rus/docs/Z150000426>)

Comments: Researcher: Attachment 4-6 are given in machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/f...
(https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/finansyi/id-Z160000025/) Official link on the news (in the Republican official newspaper Kazakhstanskaya pravda): <http://www.kazpravda.kz/uploads/redactors/files/5842655fe980...>
(<http://www.kazpravda.kz/uploads/redactors/files/5842655fe98081480746335.pdf>) The site of MoF:
<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Link to the document: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20\(%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20(%D1%80%D1%83%D1%81).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/f...
(https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/finansyi/id-Z160000025/) Official link on the news (in the Republican official newspaper Kazakhstanskaya pravda): <http://www.kazpravda.kz/uploads/redactors/files/5842655fe980...>
(<http://www.kazpravda.kz/uploads/redactors/files/5842655fe98081480746335.pdf>) The site of MoF:
<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Link to the document: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20\(%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20(%D1%80%D1%83%D1%81).pdf)) This is a document on the Ministry of Justice:
https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/f... (https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/finansyi/id-Z160000025/) Official link on the news (in the Republican official newspaper Kazakhstanskaya pravda):
<http://www.kazpravda.kz/uploads/redactors/files/5842655fe980...>
(<http://www.kazpravda.kz/uploads/redactors/files/5842655fe98081480746335.pdf>) The site of MoF:
<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Link to the document: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20\(%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20(%D1%80%D1%83%D1%81).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Law of the Republic of Kazakhstan "On republican budget for 2017-2019 years" dated November 29, 2016 № 26-VI ZRK (Закон Республики Казахстан от 29 ноября 2016 года № 26-VI ЗРК 'О республиканском бюджете на 2017-2019 годы') ATTACHMENT 1-3 to the Law on Republican budget 2017-2019. ПРИЛОЖЕНИЕ 1-3 к Закону «О республиканском бюджете на 2017 - 2019 годы» ATTACHMENT 4-6 to the Law on Republican budget 2017-2019. ПРИЛОЖЕНИЕ 4-6 к Закону «О республиканском бюджете на 2017 - 2019 годы»

Sources: This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/f...
(https://tengrinews.kz/zakon/parlament_respubliki_kazahstan/finansyi/id-Z160000025/) Official link on the news (in the Republican official newspaper Kazakhstanskaya pravda): <http://www.kazpravda.kz/uploads/redactors/files/5842655fe980...>
(<http://www.kazpravda.kz/uploads/redactors/files/5842655fe98081480746335.pdf>) The site of MoF:
<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Link to the document: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20\(%D1%80%D1%83%D1%81\).pdf](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%B5%D0%2019%20(%D1%80%D1%83%D1%81).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr

Government Reviewer

Opinion: Not Qualified

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017-2019

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Comments: Researcher: There is a joint order of MNE and MoF with Recommendation on composing and publication of Citizen budget. Article 40 says that Citizen versions of budget related documents must be published not later than 20 days after enacting or approval of the main documents.

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202014/%D0%AF%D0%BD%D0%](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202014/%D0%AF%D0%BD%D0%...))

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr

Government Reviewer

Opinion: Not Qualified

Researcher response: We know and acknowledge the fact that the Ministry of Finance produced the CB as a version of the EBP for FY 2017, however, it was published too late (after the budget was approved). Moreover, the document could not be included in this round of OBS because of the cut-off date for the research is December 31st 2016. According to the OBS methodology, as of 31 December 2016, the report was considered "Not produced". Therefore, the answer remains unchanged.

IBP comment: n/a

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: A citizens version of the Executive's Budget Proposal or Enacted Budget is produced for FY 2017.

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: n/a

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: A citizens version of the Executive's Budget Proposal or Enacted Budget is produced for FY 2017.

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: Citizen budget for 2017 is produced and published 24.01.17 12:44:59 http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

Comments: Citizen budget for 2017 is produced and published 24.01.17 12:44:59 http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Comments: Researcher: Link is to a version from the In-year reports.

Peer Reviewer

Opinion: Disagree

Suggested answer: the ministry finance website shows date of document publication, citizen budget publication date as well. 24.01.17 12:44:59

Comments: the ministry finance website shows date of document publication, citizen budget publication date as well. 24.01.17 12:44:59

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: n/a

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: Citizen budget 2017 <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%AF%D0%BD%D0%t2019.pdf>)

Comments: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%AF%D0%BD%D0%t2019.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: n/a

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: Citizen budget 2017 <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%9C%D0%B0%D0%I2%20%D1%83%D1%82%D0%BE%D1%87.pdf>)

Comments: Citizen budget 2017 <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%9C%D0%B0%D0%I2%20%D1%83%D1%82%D0%BE%D1%87.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: n/a

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: Citizen Budget for enacted budget is produced by ministry of finance

Comments: Citizen Budget for enacted budget is produced by ministry of finance Citizen budget 2017

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%9C%D0%B0%D0%I2%20%D1%83%D1%82%D0%BE%D1%87.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Please refer to researcher's response for CB-1

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Comments: Researcher: IYR presented monthly as a "Statistical bulletin" ("Статистический бюллетень") and contains of detailed report information in MS Excel format and simple gap-analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Comments: Researcher: By link we can find all 9 reports January-September, and the last changing of the date is 01 November 2016, we can suppose that it is the date if September's report publication. Technically 5 IYRs are published within 1 month period (#5, 7, 8, 9, 10), 4 reports are published within 1 month and 1-6 days (#2, 3, 4, 6). They are closer to the period of 1 month, than 3 month, that is why we thought that it can be considered as "a". But we can change the response to "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Technically 5 IERs are published within 1 month period (#5, 7, 8, 9, 10), 4 reports are published within 1 month and 1-6 days (#2, 3, 4, 6). They are closer to the period of 1 month, than 3 month, that is why we thought that it can be considered as "a". We can change it to "c", of course.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: December 2016 report - 01 February 2017 November 2016 report - 29 December 2016 October 2016 report - 21 November 2016 September 2016 report - 01 November 2016 August 2016 report - 28 September 2016 July 2016 report - 02 September 2016 June 2016 report - 03 August 2016

Sources: Obviously it is more than 30-31 days, but on 1-2 days later than "within one month of the period covered"
<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Statistical reports don't have a certain names as whole file, but they have names of each page in XLS file - most of them with the name "Republican Budget Execution" and form the head of tables we can see, for example for certain file: January-October 2016 or January-December 2016 (attached)

Sources: Statistical bulletins - detailed information by sectors by months - Screenshot Name 1 - these are files without certain full name (title page), but with all information on the budget http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: a.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr) the Section "Budget for all" - from the main page of the Ministry of finance site could also substitute whole document of Citizen budget as

infographics show. <http://www.minfin.gov.kz:81/BOE/OpenDocument/1507271855/Open...>
(<http://www.minfin.gov.kz:81/BOE/OpenDocument/1507271855/OpenDocument/opendoc/openDocument.faces?logonSuccessful=true&shareId=0&bttoken=MDAwRGtRTlBgXkpBjpbSkRmX0tJY2VcNetpXFQ2ODAEQ&iDocID=AWw85R9HEAIHIPP4ipp0lg&token=STANDBO.emf.i>)
Comments: Researcher: Citizen budget as an execution report of republican budget is presented on the site, by every quarter. The last one was as of October 2016. It is very short version in slide-show format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: b. (67)

Sources: MYR published 19.08.16 i.e. in 7 weeks after the midpoint. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r
(http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r)
Comments: Researcher: There is no official requirement to publish the MER in the Budget Code. The Ministry of Finance is doing this on their own initiative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 19 August 2016

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r
Text: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date is indicated at the Ministry of Finance's site, the date of the publication and the date of correction. Screenshot is attached.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r text and slide presentation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Comments: Researcher: There are no legal requirements for the MER in the Kazakhstani Budget Code http://adilet.zan.kz/rus/docs/K080000095_ (http://adilet.zan.kz/rus/docs/K080000095_)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: xml-text and Power point files by link. <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)

Comments: Researcher: The budget execution MYR is presented on the site of the Ministry of finance as a xml-file (web), text, with inserted images (pictures), which are not displayed, as it must be, but also Power Point File is attached to this publication, and probably the slides from it were used in the text by link. And anyway all machine-readable format is performed in the statistical bulletins: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/statistical_bul

and MYR could be presented - as January-June 2016 report. It is attached as well. It could be attached to the file of MYR - so I have chosen the C, but it could be A as well. <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9a%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9a%D0%be%D0%bd%D1%82%D0%b5%D0%bd%D1%82%202016/%D0%90%D0%b2%D0%b>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Mid-year review of the execution of the republican budget for the 1st half 2016 (Полугодовой обзор исполнения республиканского бюджета за 1 полугодие 2016 года)

Sources: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 20 July 2016

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Sources: [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Report of the Government "On the execution of the republican budget for 2015" [presented by Ministry of finance on the Senat 26 May2016] "Отчет Правительства «Об исполнении республиканского бюджета за 2015 год» Report on the execution of the consolidated budget for 2015 "Отчет об исполнении консолидированного бюджета за 2015 год"

Sources: Report of the Government "On the execution of the republican budget for 2015" "Отчет Правительства «Об исполнении республиканского бюджета за 2015 год» [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report) Report on the execution of the consolidated budget for 2015 "Отчет об исполнении консолидированного бюджета за 2015 год" http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/budget_exec

Comments: Researcher: [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report) the Report of the Government "On the execution of the republican budget for 2015" includes the following documents: 1. Report "Presentation of the report of the Government "On the execution of the republican budget for 2015" 2. PPT slides to the report "Execution of the Republican budget for 2015" 3. Explanatory note to the Report of the government of the Republic of Kazakhstan on the execution of the Republican budget for 2015 4. Appendixes in Tables (4 appendixes) with differences between the original estimates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr There is no another links on the Citizen budget's report

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: If you google by the "http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D... (http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D1%82%D0%BA%D0%B8%D0%B9%20%D0%9E%D0%A2%D0%A7%D0%95%D0%A the Google gives the link with concrete date of the publication (index) of the article on the site. It is 20 June 2016 (Please look attached screenshot)

Sources: http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D... (http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D1%82%D0%BA%D0%B8%D0%B9%20%D0%9E%D0%A2%D0%A7%D0%95%D0%A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://esep.kz/rus/show1/article/26 (http://esep.kz/rus/show1/article/26) - the list of AR by years and the AR itself:
http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D... (http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D1%82%D0%BA%D0%B8%D0%B9%20%D0%9E%D0%A2%D0%A7%D0%95%D0%A

Sources: http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D... (http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D1%82%D0%BA%D0%B8%D0%B9%20%D0%9E%D0%A2%D0%A7%D0%95%D0%A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D... (http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D1%82%D0%BA%D0%B8%D0%B9%20%D0%9E%D0%A2%D0%A7%D0%95%D0%A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://esep.kz/rus/show1/article/26 (http://esep.kz/rus/show1/article/26)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: <http://esep.kz/rus/show1/article/26> (<http://esep.kz/rus/show1/article/26>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Report of Accounts committee for control over execution of the republican budget about execution of the Republican budget for 2015 (Summary report to the government of the Republic of Kazakhstan) (№ 6-26/3791-Б from: 20.06.2016)

Sources: <http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D...>
(<http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D1%82%D0%BA%D0%B8%D0%B9%20%D0%9E%D0%A2%D0%A7%D0%95%D0%A>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: Map of the site: <http://esep.kz/rus/map> (<http://esep.kz/rus/map>) and other possible pages which could be used for publication of Citizen budget for AR <http://esep.kz/rus/show1/article/26> (<http://esep.kz/rus/show1/article/26>) <http://esep.kz/rus/show1/article/149> (<http://esep.kz/rus/show1/article/149>) <http://esep.kz/rus/show1/article/229> (<http://esep.kz/rus/show1/article/229>) As well no results on citizen budget on the site of the Supreme Audit Institution esep.kz (<http://esep.kz>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: a.

Sources: www.minfin.gov.kz (<http://www.minfin.gov.kz>)

Comments: Researcher: The site of the Ministry of finance could be consider like this type of website

Peer Reviewer

Opinion: Agree with Comments

Comments: There are more than one finance ministry websites, which provide budget and tax information For instance, State Revenue committee website, gd.gov.kz/ru/content/fakticheskie-postupleniya-po-nalogam-i-platezham-v-gosudarstvenny-byudzh-et-za-2002-2017-gg) and Open Budget component of Open government portal budget.egov.kz (<http://budget.egov.kz>)

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: a.

Sources: The example of the Statistical bulletin with all revenue/expenditures is attached http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Comments: Researcher: The example of the Statistical bulletin is attached

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: the list of Statistical bulletins by years (2000-2016), since 2013 - in MS Excel files (before as pdf)

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Comments: Researcher: The list of Statistical bulletins by years (2000-2016), since 2013 - in MS Excel files (before as pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: a.

Sources: on the main page of the Ministry of finance site (<http://www.minfin.gov.kz/> (<http://www.minfin.gov.kz/>)) we can choose the link: Infopanel "Budget for all" and get the access to the interactive graphs resource. The screenshot is attached. Also from this link

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/budget_execu (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/budget_execu)

Comments: Researcher: on the main page of the Ministry of finance site (<http://www.minfin.gov.kz/> (<http://www.minfin.gov.kz/>)) we can choose the link: Infopanel "Budget for all" and get the access to the interactive graphs resource. The screenshot is attached. Also from this link

we can be redirected to this resource, with report-related interactive information by different disaggregation:
<http://www.minfin.gov.kz:81/redirect3.jsp?language=ru> (<http://www.minfin.gov.kz:81/redirect3.jsp?language=ru>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: a.

Sources: The Budget code: Article 4. Principles of the budget system of the Republic of Kazakhstan 4) The principle of transparency - the mandatory publication of normative legal acts in the area of budget legislation of the Republic of Kazakhstan, approved by the (specified, adjusted) budgets and performance reports, strategic plans and their implementation reports on the formation and use of the National Fund of the Republic of Kazakhstan, with the exception of information constituting state or other secrets protected by law, as well as mandatory openness of the budget process to the public and the media; http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=572;-16&pos2=3039;-72) ----- The Budget code Article 204. Publication of information on the state of public and publicly guaranteed debt under guarantees of the state debt For information about the current state of the public debt of the Republic of Kazakhstan, the amount of money paid in repayment of public debt issued by government guarantees and sureties of the state, and the amount of money paid for guarantees and sureties, shall be public and shall be officially published quarterly central authorized body on budget execution in the form of statistical information. http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=4408;-67&pos2=3580;-41) ----- The Budget code Article 61. Social-economics forecast (PBS) 4. The forecast of socio-economic development of developing respectively a central authorized body on state planning and the local authorized body on state planning regions, cities of republican status, capital and approved by the Government of the Republic of Kazakhstan or local executive body of oblast, city of republican significance, the capital, and shall be published in in mass media. http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=2188;-46&pos2=2188;-46) ----- The Budget code Article 62 (4), Article 126 (3) are also require publish the Strategical plans and Reports. ----- Supreme Audit institution (Accounts Committee) has this document: Regulations of the Accounts Committee for Control over Execution of the Republican Budget 34. Following the approval of the annual report at the joint session of Chambers of Parliament of the Republic of Kazakhstan Department within three working days send a short format of the annual report in the structural unit of the Accounts Committee, responsible for public relations for its coverage in the media and posting on the Internet resource of the Accounts Committee . <http://esep.kz/rus/show1/article/41> (<http://esep.kz/rus/show1/article/41>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There are two laws 1) regulating access to information, particularly access to the budget information Kazakhstan adopted legislation on access to information in November 2015 <http://adilet.zan.kz/rus/docs/Z1500000401> (<http://adilet.zan.kz/rus/docs/Z1500000401>) According to article 6 - There is no restriction on access to the following information: On the formation and expenditure of funds from the republican and local budgets 2) Kazakhstan adopted legislation about public councils in November 2015 According article 5 powers of public councils are discussion of draft budget programs, discussion of budget, programs implementation, etc <http://adilet.zan.kz/rus/docs/Z1500000383> (<http://adilet.zan.kz/rus/docs/Z1500000383>)

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b2019\).xlsx](http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b2019).xlsx)) The link of the file of EBP by administrative units (supporting document). The file is also attached. In the attached file Page = ведом Range = A7 - A36

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b2019\).xlsx](http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b2019).xlsx)) The link of file of EBP by functional classifications (supporting document). The file is also attached. In the attached file Page = функц Range = A7 - A21

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The functional classification is compatible with international standards.
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>
([http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b2019\).xlsx](http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b2019).xlsx))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: Although expenditures by economic classification are presented in the monthly reports in details in the EBP such classification is absent. (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Appendix 1 Expenditure on 2017 by functional classification http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Expenses according to economic classification are not presented.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Annex 1 (Приложение 1)

Comments: Researcher: It should be noted that in some instances, there are some budget allocations listed using relatively general descriptions that may not fully satisfy a rigorous definition of "program-level" spending. One particularly important example is the general description of social security benefit/transfer payments accounting for roughly 25% of total Government spending with only the general description (label) of "social security payments for separate categories of citizens".

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Researcher provided the budget document above with programs accounting for all expenditures are presented, cause the budget legislation requirement

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the draft law on the republican budget for 2017-2019, the costs of administrators are presented to programs for three years.

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%bd%19_%d0%bf%d1%80%d0%b8%d0%bb%201%20%d1%80%d1%83%d1%81.rtf)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%bd%19_%d0%bf%d1%80%d0%b8%d0%bb%202%20%d1%80%d1%83%d1%81.rtf)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%bd%19_%d0%bf%d1%80%d0%b8%d0%bb%203%20%d1%80%d1%83%d1%81.rtf)

Researcher response: JJ: I am revising the “score” (back) to “a”, but would like to draw government’s attention to the fact that there are some very large budget allocations (e.g. social welfare benefits/transfers under Ministry of Health and Social Development under functional classification #6) to general categories that do not meet a rigorous standard of “program-level” spending (e.g. in the case of the social welfare benefits, the one figure representing 25% of total Govt expenditures is described as “social security for separate categories of citizens”).

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

a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Executive’s Budget Proposal and supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by administrative and functional classification. The files are attached. the link is the same:

<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: Executive’s Budget Proposal and supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by administrative and functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information is not complete in covering all expenditures at the program level. <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The draft law on the republican budget for 2017-2019 provides for the cost estimate for three years.

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%bd%19_%d0%bf%d1%80%d0%b8%d0%bb%201%20%d1%80%d1%83%d1%81.rtf)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%bd%19_%d0%bf%d1%80%d0%b8%d0%bb%202%20%d1%80%d1%83%d1%81.rtf)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%bd%19_%d0%bf%d1%80%d0%b8%d0%bb%203%20%d1%80%d1%83%d1%81.rtf)

Researcher response: JJ: We acknowledge GR's comment. As in the question 006, we revised the answer to "a", however, the Ministry of Finance is to understand that some expenditures seem to account for 25% of Government spending and strictly can not be considered as a "program", since they are paid to different categories of citizens. We also acknowledge Peer Reviewer' comment which shows that "a" criteria is met mostly formally.

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive's Budget Proposal's annexes and supporting documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year. The documents (Проект республиканского бюджета по доходам (2014-2019).xls and Проект Закона о РБ 2017-19_прил 1 рyc.xls) are attached. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr... (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP documentation presents individual sources of non-tax revenue (such as transfers, property income, and sales of government-produced goods and services) for the budget year, grants and other non-tax revenues. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr... (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

The files are attached: 1. Проект республиканского бюджета по доходам (2014-2019).xls 2. Проект Закона о РБ 2017-19_прил 1 рyc.xls

Comments: Researcher: Note: Based on the OBS criteria that an "a" response requires that no more than 3% of total non-tax revenues be classified as "other", and given that the actual percentage is approximately 23%, the appropriate response is assessed to be "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
b. (0) No, multi-year estimates of revenue are not presented by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP's annexes (1,2,3) and supporting document with revenue prognosis on 2017-2019 are attached.

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
d. (0) No, multi-year estimates for individual sources of revenue are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive's Budget Proposal's annexes (1,2,3) and supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (2017-2019). The documents are attached.

Comments: Researcher: EBP supporting document with revenue (at least on 2017-2019) by tax and non-tax items

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Three estimates related to government borrowing and debt: 1. the amount of net new borrowing required during the budget year AND 2. the total debt outstanding at the end of the budget year are in the attached file (Прогноз состояния правительственного долга (2016-2019)) 3. the interest payments on the debt for the budget year - is in the attached file (26.09.2016 Проект РБ по ФК (2014-2019))

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: We advised MoF to add this file to the EBP files (2017), and MoF posted The forecast of government debt (2016-2019) as an supporting document, it is not obligatory document by Kazakhstan law. This document consist of the first two required estimates. The other one is pointed in the file with functional classification. In the 2015 there was information about debt limit estimates and net new borrowing required during the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: By core components the following information about debt are presented in EBP: interest rates on the debt - no maturity profile of the debt - no whether the debt is domestic or external - Yes The file Прогноз состояния правительственного долга (2016-2019) is attached. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: In EBP 2017 there is an supporting document "The forecast of government debt (2016-2019).xls", it is not obligatory document by Kazakhstan law. This document consist of information, of the debt is domestic or external. In the 2015 there was not even this information about debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Only prognosis of GDP is presented in MoF EBP. The file is attached: 26.09.2016 Прогноз правит. долга (2016-2019).xls (Prognosis of Government Debt) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Researcher is provided the wrong document for this question. The the Executive's Budget Proposal has the macroeconomic forecast with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody> (http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the Budget Legislation, the country's socio-economic development forecasts are published by the authorized state planning agency - the Ministry of National Economy of the Republic of Kazakhstan. More detailed information you can get at the following link <http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/> (http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/).

IBP comment: IBP acknowledges the peer and government reviewers' comments. The document cited by the peer reviewer was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. The link provided by the government reviewer is not functioning. Therefore, the researcher's original response of "c" is maintained.

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Information related to different macroeconomic assumptions is not presented [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...)
NavigationTarg... ([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody> (<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In accordance with the Budget Legislation, the country's socio-economic development forecasts are published by the authorized state planning agency - the Ministry of National Economy of the Republic of Kazakhstan. More detailed information you can get at the following link <http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/> (<http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/>).

IBP comment: IBP acknowledges the peer and government reviewers' comments. The document cited by was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. Therefore, the researcher's original response of "d" is maintained.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Information that shows how new policy proposals affect expenditure is not presented. [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...)
NavigationTarg... ([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody> This document provided with the Executive's Budget Proposal and has component The new budget initiatives on pages 37-42 <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody> (<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The introduction of amendments and additions to the Law on the Republican Budget for the Planning Period is carried out in accordance with the forecast of the country's social and economic development, the instructions of the Head of State and the implementation of the Address of the Head of State. Information is available at the following link <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>
(http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/resbudget_main_params_fldr)

IBP comment: IBP acknowledges the peer and government reviewers' comments. The document cited by the peer reviewer was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. The link provided by the government reviewer is not functioning. Therefore, the researcher's original response of "d" is maintained.

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.

- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Information that shows how new policy proposals affect revenues is not presented http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody> (http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody)

Government Reviewer

Opinion: Not Qualified

IBP comment: IBP acknowledges the peer reviewer's comment. The document cited by the peer reviewer was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. Therefore, the researcher's original response of "d" is maintained.

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure estimates for BY-1, BY-2 are presented by two of expenditure classifications - administrative unit indicates who spends the money; functional classification, files are attached. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Comments: Researcher: Expenditure estimates for BY-1 are presented by administrative and functional classifications in EBP 2017 VS EBP 2015, where expenditure estimates for BY-1 are not presented by any expenditure classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
d. (0) No, expenditures are not presented by program for BY-1.
e. Not applicable/other (please comment).

Answer: d.

Sources: Expenditures are not presented by program for BY-1 in EBP http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure estimates for BY-1 have been updated from the original enacted levels http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr. In the files 26.09.2016 Проект РБ по ВК (2014-2019).xlsx, 26.09.2016 || Проект РБ по ФК (2014-2019).xlsx || 26.09.2016 Проект РБ гендер. бюджетирование (2014-2019).xlsx on the first page (sheet 1) "ведом" or "функц" or "гендер" columns: B, C, D, E, F, G, H reflect actual expenditures of BY-15 (2016), BY-2 (2015), BY-3 (2014) 2014 B (plan), C (fact) 2015 D (plan), E (fact) 2016 F (plan), G (fact), H (updated plan)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure estimates for BY-1, BY-2 are presented by two of expenditure classifications - administrative unit indicates who spends the money; functional classification, files are attached. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr. In the files 26.09.2016 Проект РБ по ВК (2014-2019).xlsx, 26.09.2016 || Проект РБ по ФК (2014-2019).xlsx on the first page (sheet 1) "ведом" or "функц" or "гендер" columns: B, C, D, E, F, G, H reflect actual expenditures of BY-15 (2016), BY-2 (2015), BY-3 (2014) 2014 B (plan), C (fact) 2015 D (plan), E (fact) 2016 F (plan), G (fact), H (updated plan)

Comments: Researcher: There is no strict regulations regarding the rules/standards of publishing of the EBP, but the MoF had started to hear civil society experts and expanded a terms up to BY-2, what is big step to open the strategical analysis opportunities to all and our assessment had improved from "d" in 2015 OBS to "b" in 2017 OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There are programs Nurlu Jol and Gender in the EBP. The files attached. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
Comments: Researcher: In the 2017 EBP there was first time presented a gender programs budget. The Nurly Jol program also first time was accompanying EBP in 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2015 is the most recent year presented for which all expenditures reflect actual outcomes (as the supported documents - one of them is attached) <http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: here: outcome = real expences All expenditures for BY-2 are presented in EBP 2017 VS EBP 2015, where expenditures were presented as estimations only for BY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for BY-1 are presented by category (tax and non-tax), file is attached <http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: There is a progress - in EBP 2017 MoF presented supporting document "EBP by revenue" with division by categories for BY-1. In EBP 2015 there was not such details for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual sources of revenue accounting for all revenue are presented for BY-1, file is attached http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: There is a progress - in EBP 2017 MoF presented supporting document "EBP by revenue" with division by individual sources for BY-1. In EBP 2015 there was not such details for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for BY-1 have been updated from the original enacted levels. File is attached http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: There is a progress - in EBP 2017 MoF presented supporting document "EBP by revenue.xls" with division "Plan-Fact" for BY-1. In EBP 2015 there was not such details for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for BY-2 and prior years are presented by category. File is attached. (supporting document) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: There is a progress - in EBP 2017 MoF presented supporting document "EBP by revenue.xls" with division by categories for BY-2. In EBP 2015 there was not such details for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual sources of revenue accounting for all revenue are presented for BY-2 and prior years (2014-2015). File is attached
Comments: Researcher: There is a progress - in EBP 2017 MoF presented supporting document "EBP by revenue.xls" with division by individual sources for BY-2. In EBP 2015 there was not such details for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BY-2 (2015), the file is attached <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>
([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr))

Comments: Researcher: In EBP 2015 there was actual outcomes of previous budget periods at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The supporting documents "Prognosis of the government debt 2016-2019" and "State debt dynamics 2013-2015" are published together with the EBP 26.09.16. These table are not the part of the EBP or its appendices, however they are published at the same page and can be easily found. <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> ([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr))

Comments: Researcher: The table on Prognosis presents information on total debt outstanding at the end of BY-1 (2016), breakdown to domestic and external debts. However, it does not contain information on the net new borrowing, interest payments on the debt, interest rates on the debt instruments and maturity profile (JJ)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).

- c. (33) Before BY-3.
d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The supporting document "State debt dynamics 2013-2015" published together with the EBP 26.09.16. This table is not the part of the EBP or its appendices, however it is published at the same page and can be easily found. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
b. (67) Yes, the core information is presented for all extra-budgetary funds.
c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
d. (0) No, information related to extra-budgetary funds is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The text of the Draft Budget Law on the page 2 provides info on revenue to the National Fund and transfers from it to the central budget. The attachment 4 detailed the revenue size for 2017. There is some information on transfers to the other funds, such as Innovation Technology Fund (p.13, Social Medical Insurance Fund (p.17), Hypoteque Credit Gurantees Fund (p.17), National Wealth Fund "Samruk-Kazyna", p.18 the Attachement 1. However, there is no information on the main extra-budgetary funds, for example, Pension Fund, Social Insurance Fund, Employment Fund. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
b. (0) No, central government finances are not presented on a consolidated basis.
c. Not applicable/other (please comment).

Answer: b.

Sources: Draft Budget Law (EBP) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr
Statistical bulletin (IER) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
Comments: Researcher: According to the Budget Code, the consolidated budget is the sum of central (republican) and local budgets; nothing is said about extrabudgetary funds. EBP is a draft law on the republican budget. However, in the In-year-reports (Statistical bulletins) there is detailed information on the implementation of the republican budget, local budgets and National Fund. Unfortunately, there is no informaiton in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

- d. (0) No, estimates of transfers to public corporations are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Estimates are provided for all transfers to public corporations, but there is no narrative discussion. Attachment 1 to the Draft Budget Law. Targeted transfers to public corporations include: Nazarbaev University and Nazarbaev Schools (p.7) Astana EXPO-2017 (p.13) Credits/state guarantees to Agrarian credit corporation, Baiterek Holding, Kazakhstan Development Bank, KDB-leasing (p.15) Charter capital increase for Kazakhtechologies, Baiterek Holding, Kazakhstan Garysh Sapary, International Airport Astana, National Center for Cosmos research and technologies, Infocommunication Holding Zerde, KazExportGuarant and Wealth Fund Samruk-Kazyna (p.18-19)

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
b. (67) Yes, the core information is presented for all quasi-fiscal activities.
c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
d. (0) No, information related to quasi-fiscal activities is not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The core information is presented for all quasi-fiscal activities, including estimates, a statement of purpose and identification of intended beneficiaries. Examples include: p.15 about Agrarian crediting corporation's activities to support agrarians p.17 about KazExportGuarant to support exporters, Kazakhstani Fund for hypoteque's guarantees for creditors. Draft budget law, Attachment 1 (p.15).

<http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&I...>

<http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=>

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
b. (67) Yes, the core information is presented for all financial assets.
c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
d. (0) No, information related to financial assets is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Attachment 1 to the Draft Budget Law, pp.2-3 http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Comments: Researcher: The Attachment 1, p.17 provides information on acquisition of financial actives (expenditures), while p.19 provides information on the revenue from selling of financial actives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 100

IBP comment: IBP understands that the government reviewer wishes to suggest that the appropriate response to this indicator is answer choice "a." However, as the government reviewer has not provided additional evidence to support the selection of answer choice "a," the researcher's original response of answer choice "c" is retained.

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Attachement 1 to the Draft Budget Law <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>

([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr))

Comments: Researcher: The Attachment 1, pp.2-3 provide information on the revenue from letting and sale of the government property, but not the listing or value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: 100

IBP comment: IBP understands that the government reviewer wishes to suggest that the appropriate response to this indicator is answer choice "a." However, as the government reviewer has not provided additional evidence to support the selection of answer choice "a," the researcher's original response of answer choice "c" is retained.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information on arrears. <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>

([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

JJ

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.

- d. (0) No, information related to contingent liabilities is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Attachment 1 to the Draft Budget Law, p.15-17, few lines. [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
JJ

Comments: Researcher: The Ministry of Finance via the Ministry of Investment and Development presents its liabilities to guarantee loans or insurance programs, for example for Holding Baiterek, Hypoteque Guarantee Fund, KazExportGuarant for construction, mortgages, innovations or export.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Draft Budget Law [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

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JJ

Comments: Researcher: No projections JJ

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
d. (0) No, estimates of the sources of donor assistance are not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Attachment 1, p.2 indicates Grants. Financial assistance as 130 194 000 KZT, however, it does not provide sources of donor assistance. Attachment 1, p.13. Donor contribution. [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: Kazakhstan is planning to get grants from international organizations, as it is indicated in the Explanatory Note to the EBP, however, this Explanatory Note is not published. Besides Explanatory Note does not indicate sources of these grants, although it presents projects: 1. Research, 2. Modernisation of social assistance, 3. Green economy, 4. Competitiveness of regions. Kazakshtan contributes to Asian Development Fund. jj

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Draft Budget Law, article 13, Attachment 1, p.4 [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: Tax expenditures are not mentioned in the Budget Code, although there are some categories listed in the article 35 which are not subject to pay contribution to the Social Security Fund. However, there is no a word on this category in the Draft Budget Law, no estimates of their number or the value of revenue. There is some tax expenditure crediting for housing and payment to compensate exchange rate difference. The article 13 of the Draft Budget Law implies compensation for housing deposits in the state bank (ZhilStroiSberBank), while its activities seems to be tax expenditure for bank's creditors. However, there is not direct information on that (purpose, list of beneficiaries, estimate of revenue). JJ

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Kazakhstan budget system doesn't have the tax expenditures

Government Reviewer

Opinion: Not Qualified

Researcher response: JJ: We acknowledge the PR's comment on absence of tax expenditures, however, the Kazakhstani Tax Code in the article 166 clearly indicates those http://adilet.zan.kz/rus/docs/K080000099_ (http://adilet.zan.kz/rus/docs/K080000099_) (166.Nalogivye vychety), including expenditures for medical services, hypoteque. It is not clear, why the government does not provide any estimates on the tax expenditures. The score "d" remains unchanged.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Draft Budget Law, attachments [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)
([http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: There are no earmarked revenues in the Budget Code of Kazakhstan. jj: The article 11 Budget revenues of the Budget Code reads: 3. Revenues are not targeted or earmarked, excluding target transfers. 3. Доходы не имеют целевого назначения, за исключением целевых трансфертов.

https://online.zakon.kz/Document/?doc_id=30364477#pos=638;-1... (https://online.zakon.kz/Document/?doc_id=30364477#pos=638;-191&sdoc_params=text%3D%25D1%2586%25D0%25B5%25D0%25BB%25D0%25B5%25D0%25B2%25D1%258B%25D0%25

Comments: Researcher: There are no earmarked revenues in the Budget Code of Kazakhstan. jj: The article 11 Budget revenues of the Budget Code reads: 3. Revenues are not targeted or earmarked, excluding target transfers. 3. Доходы не имеют целевого назначения, за исключением целевых трансфертов. https://online.zakon.kz/Document/?doc_id=30364477#pos=638;-1... (https://online.zakon.kz/Document/?doc_id=30364477#pos=638;-191&sdoc_params=text%3D%25D1%2586%25D0%25B5%25D0%25BB%25D0%25B5%25D0%25B2%25D1%258B%25D0%25

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are no definite links between government policy goals and proposed budget in the EBP. This information is in the Explanatory notes submitted to the Parliament together with the EBP, however, the Explanatory note is not published.

Comments: Researcher: There are no definite links between government policy goals and proposed budget in the EBP. This information is in the Explanatory notes submitted to the Parliament together with the EBP, however, the Explanatory note is not published. The reviewed documents were at the link: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: [http://economy.gov.kz/images/%D0%9F%D0%A1%D0%AD%D0%A0%202017-2021%20\(2-%D1%8D%D1%82%D0%B0%D0%BF\).pdf](http://economy.gov.kz/images/%D0%9F%D0%A1%D0%AD%D0%A0%202017-2021%20(2-%D1%8D%D1%82%D0%B0%D0%BF).pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the Budget Legislation, the country's socio-economic development forecasts are published by the authorized state planning agency - the Ministry of National Economy of the Republic of Kazakhstan. More detailed information you can get at the following link <http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/>.

IBP comment: IBP acknowledges the peer and government reviewers' comments. The document cited was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. Therefore, the researcher's original response of "d" is maintained.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are no definite links between government policy goals and proposed budget in the EBP. This information is in the Explanatory notes submitted to the Parliament together with the EBP, however, the Explanatory note is not published.

Comments: Researcher: Documents searched can be found on the link: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: some but not all of the government's policy goals for a multi-year period is presented for 2017-2021 [http://economy.gov.kz/images/%D0%9F%D0%A1%D0%AD%D0%A0%202017-2021%20\(2-%D1%8D%D1%82%D0%B0%D0%BF\).pdf](http://economy.gov.kz/images/%D0%9F%D0%A1%D0%AD%D0%A0%202017-2021%20(2-%D1%8D%D1%82%D0%B0%D0%BF).pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In accordance with the Budget Legislation, the country's socio-economic development forecasts are published by the authorized state planning agency - the Ministry of National Economy of the Republic of Kazakhstan. More detailed information you can get at the following link <http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/>.

IBP comment: IBP acknowledges the peer and government reviewers' comments. The document cited was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. Therefore, the researcher's original response of "d" is maintained.

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Comments: Researcher: There are no non-financial indicators in the Draft Budget Law or any of attachments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Proposal of budget and Budget Law means and represents only financial expenses of government, i.e. governmental main financial plan and could not be include nonfinancial data.

Researcher response: JJ: In our budget system not much attention is paid to non-financial input indicators, although other countries usually include some information on non-financial inputs such as personnel or other inputs to be "purchased" using proposed budgetary allocations and to be utilised for delivery of public services.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no nonfinancial data on results in the EBP or any attachment.

Comments: Researcher: Searched documents: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 100

Researcher response: JJ: We acknowledge the GR's suggestion to change the response to "a", however, there are not any information or data about non-financial indicators (outputs or outcomes), all figures are related to financial information. The article 113 of the Budget Code http://adilet.zan.kz/rus/docs/K080000095_#z1678 (http://adilet.zan.kz/rus/docs/K080000095_#z1678) implies that the government bodies are responsible for non-achieving outputs and outcomes of the budget programs. Moreover, Budget Code in the definition section, item 61, provides explanation what is "indicators of results" (outputs and outcomes).

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are no performance targets in the EBP or its attachments.

Comments: Researcher: Searched documents: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Comments: Researcher: The article 11 of the Draft Budget Law presents information on additional payments to the poor families via conditional financial assistance, financial provision for the basic medication and nutrition at the local level, improvement of status of disabled, there are no estimates of such policies. There are lines in the EBP related to the social welfare to some categories of citizens (2 033 065 670), p.10 of Attachment 1. However, it is not clear what categories are those. Another line informs about social protection to people and system modernization (9 193 192), however, it is not clear how this affects impoverished people. We put "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The timetable was published 27.0616. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/budget_comm

Comments: Researcher: The timetable covers a period from 20 to 30 June and include 28 government bodies.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There are lot of information about how the Ministry of Finance is in charge of coordinating the budget's formulation http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/budget_comm

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: SCHEDULE for the consideration of draft strategic plans of state bodies, draft budget programs and budget requests of administrators of republican budget programs for 2018-2020 on RBC was placed on June 8, 2017 [http://www.minfin.gov.kz/irj/portal/anonymous?](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/budget_commit)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/budget_commit](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/budget_commit)

Researcher response: JJ: We acknowledge PR's comment and GR's suggestion to change for "a", however, the value is reduced due to the lack of important information for the public, which does not provide the civil society opportunity to be engaged in budget discussions. The reason for the "c" response, which remains unchanged, is that because the document is simply a 1-page schedule (over 5 days) of the bilateral budget negotiations (and review) between specific ministries and the Budget Commission. This is an important element of the budget preparation process, but it is far from a complete timeline of the budget process from initial stages of strategic planning and budget circular through to the finalisation of consolidated budget documentation for submission to Parliament, a process that extends over a roughly 4-5 month period.

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The PBS document was produced too late to meet OBS criteria for being made available to the public at least one month before submission of the EBP to Parliament.

Comments: Researcher: Yes, information beyond the core elements is presented for the macroeconomic forecast. However, the PBS was published too late, just together with EBP (September 2016), therefore, IBP considers that PBS is not available in the round 2017, even though in the last round PBS was available and assessed quite high. <http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/d...> (http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/detail.php?ELEMENT_ID=71260) PBS is attached as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The PBS was published too late and considered to be not available, that is why the answer is "d". The last round (2015) the PBS was published in time and assessed quite high. In the PBS 2017 there is information beyond the core elements is presented for the government's expenditure policies and priorities, but still, since it is not published in time, the answer is "d".. <http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/d...> (http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/detail.php?ELEMENT_ID=71260) PBS is attached as well.

Comments: Researcher: Please follow Part II (Aims) and part III (main directions) of the PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The PBS was published too late and considered to be not available, that is why the answer is "d". The last round (2015) the PBS was published in time and assessed quite high. In the PBS for 2017 there is information beyond the core elements presented for the government's revenue policies and priorities, because includes more detail, with estimates provided by revenue category — tax and non-tax, with oil-related revenue, but without VAT (Part V, Table 3) <http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/d...> (http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/detail.php?ELEMENT_ID=71260) PBS is attached as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The PBS was published too late and considered to be not available, that is why the answer is "d". The last round (2015) the PBS was published in time and assessed quite high. At the same time the information on the government debt is still quite limited. <http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/d...> (http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/detail.php?ELEMENT_ID=71260)

Comments: Researcher: Regarding the government debt there are only limitations in PBS: - The annual cost of servicing government debt must not exceed the annual conditional fixed investment income of the National Fund at the level of 4.5%; - Maintenance costs, and the repayment of government debt must not exceed 15.0% of national budget revenue, including transfers from the National Fund. - The annual cost of servicing government debt must not exceed the annual conditional fixed investment income of the National Fund at the level of 4.5%; - Maintenance costs, and the repayment of government debt must not exceed 15.0% of national budget revenue, including transfers from the National Fund. – ежегодные расходы на обслуживание правительственного долга не должны превышать ежегодный условный фиксированный инвестиционный доход Национального фонда на уровне 4,5 %; – расходы на обслуживание и погашение правительственного долга не должны превышать 15,0 % от доходов республиканского бюджета, включая трансферты из Национального фонда.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The PBS was published too late and considered to be not available, that is why the answer is "d". The last round (2015) the PBS was published in time and assessed quite high. <http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/d...> (http://economy.gov.kz/ru/sotsialno-ekonomicheskoe-razvitie/detail.php?ELEMENT_ID=71260) Multi-year expenditure estimates are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Enacted Budget 2017-2019 presents administrative and functional classification of expenditures (page 3-18). estimates http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Enacted Budget 2017-2019 presents estimates for programs accounting for all expenditures. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re
Annexes to EB are attached

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Enacted Budget presents revenue estimates by category. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Enacted Budget presents individual sources of revenue accounting for all revenue http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EB documentation does provide amounts for debt service (interest payments) EB documentation does not provide amounts for net new borrowing required nor for total debt outstanding at the end of the budget year in the Attachments 1,2 and 3, p.14. However, there is information provided for a limit of government borrowing in the Article 19, p.5 http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_re

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%93%D1%80%D0%B0%D0%B6%a0df-3410-0087-e5fadcb0c9a7.xml)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In our country we have full information is the Citizen's budget. You have to use official website of the Ministry of Finance or just go for this link http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/g By this link you can see all the information about core elements

Researcher response: JJ: We are thankful for Peer and Government reviewers for their suggestions. Despite the fact that there are many documents published the Citizens Budget document produced for FY2017 EBP was produced too late (in January 2017, after OBS cut-off date) and is therefore not eligible for assessment. The only CB documentation produced that does meet OBS methodology timing requirements is that for IYR, which does not include polity initiatives, macroeconomic forecast and contact for citizens follow-ups. The main information provided is expenditures and revenue totals. We can upgrade the score to "c".

IBP comment: Per the OBS methodology, for this question we can only consider Citizens Budgets for the Executive's Budget Proposal or the Enacted Budget. For this reason, and to maintain cross-country consistency, IBP has revised the researcher's response from "c" to "d".

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The finance ministry website [http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%... \(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%93%D1%80%D0%B0%D0%B6%Ia0df-3410-0087-e5fadcb0c9a7.xml\)](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: A Citizens Budget is disseminated only by using one means of dissemination.

Researcher response: JJ: We are thankful to the PR and GR's suggestions to change the response to "c". At least one citizen version of the budget document, namely IER is published in time. The citizen version of EBP is published late. I believe, we can change the score for 'c', since it had been disseminated to the public, though only by internet.

IBP comment: Per the OBS methodology, for this question we can only consider Citizens Budgets for the Executive's Budget Proposal or the Enacted Budget. For this reason, and to maintain cross-country consistency, IBP has revised the researcher's response from "c" to "d".

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget. I open Forum in the www.minfin.gov.kz (<http://www.minfin.gov.kz>) but are accessible they are not widely used by the public.

Researcher response: JJ: We acknowledge the GR's suggestion to upgrade the score to "b", however, as GR points the open forum mechanism is not widely used and is not effective for public to provide input on what it should be in the Citizen's budget. Such mechanism was used in 2010, however, it is not used by the Government any longer. The mechanism can work if there is a budget proposal for discussion, which is not the case. The more appropriate mechanisms would be consultations with civil society before publication of the CB as a simplified EBP document. Although there are some discussions on Open Budget Index within its preparation by researchers, this mechanism can not be considered as "established", because it is not open for general public. The open forum is rather sporadic enquiries from the public, which do not have any impact on budget information in the Citizen Budget; obviously more pro-active and regular work with NGOs is needed.

IBP comment: In addition to the researcher's comment, IBP notes that because the Citizens Budget for the Executive's Budget Proposal (and Enacted Budget) are considered not publicly available, the appropriate response to this question is answer choice "d" according to the OBS methodology.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: A citizens version of the IYRs is published <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...> (<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%9D%D0%BE%D1%2018%20%D1%81%20%D1%83%D1%87%D0%B5%D1%82%D0%BE%D0%BC%20%D1%83%D1%82%D0%BE%D1%872.pdf>) together with interactive tool on the state debt: (Оперативные данные по госдолгу) <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>

(http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/statedebt_data)

and some infographics in budget execution: <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>

(http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr)

Comments: Researcher: Mainly the versions represent the budget execution (IYRs), but there is a document that present revenues and expenditures for 2017-2019 (EBP) in excel format, unfortunately it does not qualify for CB version of EBP. There is a new document published in January 2017 which could serve as an EBP version, however, it published too late. <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%...>

(<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%AF%D0%BD%D0%2019.pdf>) There is a kind of version of the EBP: The main parameters of the budget 2017-2019 <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>

(http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: A citizens version of budget documents is published for at two stages of the budget process: Planing and execution. 1. 23.09.2016 ИППБ (2017-2019) (рус) Параметрв ГБ.xlsx (planing) 2. ГБ 2016-2018 с учетом уточ2.pdf (planing) 3. Republican Budget Execution fo 2016 "Civil Budget" (execution)

Researcher response: JJ: We acknowledge the GR's suggestion to change the "c" to "b", arguing that there were 2 stages covered, however, the Budget Parameters did not meet criteria to qualify the CB for the planning stage, while other versions covered only implementation stage. The score, therefore, remains unchanged, "c".

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-Year Reports present actual expenditures by all three expenditure classifications: Administrative classification: Table 5 Economic classification: Table 6 Functional classification: Table 2 <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr) IYR form Bulletin Nov 2016 on MoF website is attached <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...> (http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: the In-Year Reports present actual expenditures for programs accounting for all expenditures.

<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

IYR form Bulletin Nov 2016 on MoF website is attached <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%

Comments: Researcher: Please look at page 8 of the Excel file

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Comparisons are made for expenditures presented in the In-Year Reports. <http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...>

(http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

IYR form Bulletin Nov 2016 on MoF website is attached <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%

Comments: Researcher: Table 2 (page 2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-Year Reports present actual revenue by category tax (including types of taxes) and non tax

<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarg...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr) IYR form Bulletin Nov 2016 on MoF website is attached <http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%...> (http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%91%d1%8e%d0%b4%d0%b6%...)
Comments: Researcher: Table 3 and table 4 (pages 3-4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-Year Reports present individual sources of actual revenue accounting for all revenue. <http://www.minfin.gov.kz/irj/portal/anonymou?NavigationTarg...> ([http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%...](http://www.minfin.gov.kz/irj/portal/anonymou?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr) IYR form Bulletin Nov 2016 on MoF website is attached http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%...)) (http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%91%d1%8e%d0%b4%d0%b6%...)
Comments: Researcher: Table 8 (Page 8)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: the comparisons are made for revenues presented in the In-Year Reports. <http://www.minfin.gov.kz/irj/portal/anonymou?NavigationTarg...> ([http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%...](http://www.minfin.gov.kz/irj/portal/anonymou?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr) IYR form Bulletin Nov 2016 on MoF website is attached http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%...)) (http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%91%d1%8e%d0%b4%d0%b6%...)
Comments: Researcher: Page 2-3 (Table 2-3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

MYR is not required by the Kz Budget Code. Minfin does this at their own initiative and, therefore, there are no strict instructions on what is to be in the document. The quality of the MYR was not very good, but it contained some needed information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the Budget Legislation, the country's socio-economic development forecasts are published by the authorized state planning agency - the Ministry of National Economy of the Republic of Kazakhstan. More detailed information you can get at the following link <http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/> (<http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/>).

Researcher response: JJ: We acknowledge the PR's comment and GR's suggestion to change for "b", however, there are no revised macroeconomic forecast in the MYR. The cited Social-Economic Prognosis can not be considered as a MYR, because it was done for the development of the EBP, and MYR should present the macroeconomic forecast revision against previous prognosis.

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The MER presents planned and factual expenditures and revenue for the 1 half of the year. Chart 1 and the text leading up to Chart 1 include a revised annual estimate for total spending, as well as some narrative explanation of the main reasons for the change, noting a few specific categories of spending. This is sufficient to support a "c" response. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Chart 5 does present REVISED annual estimates of expenditures by functional classification. Note, the total 8266.8 is identified in Chart 1 as the revised plan, not the original plan. On this basis, the response is "c". http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Although MER presents some factual expenditures for individual programs (Nurly Jol, Regional development, Employment Road Map 2020, Business Road Map 2020, Agrobusiness 2020), there are no ESTIMATES for them. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Comments: Researcher: The text leading up to Chart 1 does specify a 600.2 billion tenge increase in the revised estimate for full-year total expenditure (to 8266.8 billion), with 240 billion being for "anti-crisis measures" and a range of other programs (including importing medicines, road projects, stabilization of local budgets and other items) accounting for another 300 billion of the increased estimated total spending for the year. So, in sum, some program-level data for increased spending is provided, but not with enough detail to support a "c" response.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: MER presents updated revenue estimates for the remaining year (first slide) MER also provide an explanation for some of the revisions (p.3) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MER presents revenue estimates by categories (tax and non-tax, such as repayment and transfer from the National Fund) on the slide #1. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MER does not present estimates for the individual sources of revenue, although it presents factual revenue figures by individual sources (corporate tax, value added, excises, natural rent, etc) on page 4 of the report. Chart 1 does identify revised (and original) budget estimates for 2 specific sources of revenue both derived from the National Fund - "guaranteed transfers" and "targeted transfers", which together are less than 2/3 of total revenue. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: MER on the page #7 presents some information on borrowing, however, it is not estimates, but actual figures of government longterm bonds. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented in the Annex 1 (attached), along with a narrative discussion in the Explanatory note (attached) and the report itself nad slides (are attached as well) http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: the Year-End Report presents expenditure estimates by functional classification presented in the Annex 1 (attached) on the sheet 1-1. There are sheet 1 - revenue, sheet 1-1 expenditures, sheet 2 National Fund, sheet 3 - non cutable central programs, sheet 4 - non-cutable local programs. [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures, that is the non-sequestered part of the budget 2015 [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included. Please look in the Annex 1 (attached), and the Explanatory note (attached) and some explanations and discussion could be founded in the YER itself and Presentation slides. [http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Year-End Report presents revenue estimates by category (tax and non-tax sources of revenue are shown separately as well as transfers and sales of capital assets http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report: (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: the Year-End Report 2015 presents individual sources of revenue. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report: (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented in the YER, p.4 (borrowing) Explanatory note (total debt), p.93 http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report: (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented the Explanatory note to the YER, p.2 (GDP, export-import), p.4 (inflation, unemployment). http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: YER documentation provides estimates of the differences between original estimates and the actual outcome for some, but not all, nonfinancial data, along with some narrative discussion Presentation slides 25-29 presents achievements of key indicators in total, but not in detail. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Comments: Researcher: Note: The YER also provides some explanation of revenue policy changes affecting revenue outcomes for the year, including: a decrease of the tax rate for social tax from 11% to 6.5% for agricultural companies, 50% increase for land users, 5 fold release from land tax for agricultural land users, decrease for tax rate from 1,5% to 0,15 for two airports, increase of tax threshold for individual income tax from 55 to 75 monthly wage indicator for vulnerable people, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented by strategic indicators (Slides 28-29) along with a narrative discussion in the report and Explanatory Notes.

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Comments: Researcher: Slides 28-29 of presentation, Explanatory note, starting with p.14. We selected "b", even though that is not the most accurate based on text of answer choices. There is narrative and the "b" reflects that we think there is more information and narrative than what would be expected of a "c" response but not enough for an "a". So, "b" is a compromise choice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented at the pp.13-17 of the Explanatory note. The Attachment 3 gives data for categories of social protection (estimates and factual). http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented in the sheet "Attachment 2" to YER, but a narrative discussion is not included. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Comments: Researcher: Sheet "Attachment 2" is about National Fund (tax and non-tax revenue that form this fund) that accounts for 25-40% of budget revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: A financial statement is neither released as a separate report, nor is a part of the YER. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/yearly_report:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: According to its methodology, published at <http://esep.kz/rus/showin/article/1704> (<http://esep.kz/rus/showin/article/1704>) - Financial reporting Standard <http://esep.kz/rus/showin/article/1998> (<http://esep.kz/rus/showin/article/1998>) (Methodology on compliance, Methodology on efficiency (performance) the Accounting Committee conducted financial, compliance and performance audit. JJ <http://esep.kz/rus/show1/article/26>)

Comments: Researcher: The financial audit is done according to the Standard on preparation and submission of the audit report. The Methodology on Compliance implies auditing for compliance with particular law or legal requirements. The annual report indicates 28 references to the various laws or violation of laws. The Methodology on Performance (Effectiveness) implies evaluation of the outcomes of budget execution, programs or administrating. There are over 30 references in the report on performance evaluation, starting with tax and customs administration and inspections, realization of various programs. JJ

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to the Main Indicators of the Accounting Committee activity, only 37% (2 871 bln. tenge out of 7 730 bln tenge) were audited. <http://esep.kz/rus/show1/article/147> (<http://esep.kz/rus/show1/article/147>) <http://esep.kz/rus/show1/article/26> (<http://esep.kz/rus/show1/article/26>) 37% JJ

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to the Statute of the Accounting Committee, the SAI has an authority to audit National Fund (<file:///C:/Users/%D0%96%D0%B0%D0%BD%D0%BD%D0%B0/Downloads/%D0%9F%D0%BE%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%I>) however, there is no evidence that it was done for 2015 report, although transfers from the National fund are mentioned. <http://esep.kz/rus/show1/article/26> (<http://esep.kz/rus/show1/article/26>)

Comments: Researcher: Page 3 За последние пять лет в структуре доходов республиканского бюджета прослеживается тенденция замещения налоговых поступлений трансфертами из Национального фонда и нижестоящих бюджетов. Так, если в 2011 году трансферты составляли 29,8% от доходов, то за 2015 год их удельный вес возрос на 13,1 п.п., составив 42,9%.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The annual Audit Report(s) includes one or more executive summaries summarizing the report's content. (Conclusion) <http://esep.kz/rus/show1/article/26> (<http://esep.kz/rus/show1/article/26>)

Comments: Researcher: Conclusion starts at 19 page

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information on implementation of recommendations of the Accounting Committee at the minfin site: <http://www.minfin.gov.kz> (<http://www.minfin.gov.kz>) MoF site

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is information on implementation of recommendations of the Accounting Committee: <http://esep.kz/rus/showin/article/2313> (<http://esep.kz/rus/showin/article/2313>) saying that out of 46 recommendations and 180 orders for the 2015 report 39 recommendations and 118 orders had been implemented (98% and 95.6%). For 2010-2011 it was 99,8%, 2012-2013 - 100%, 2014 - 99,7%, 2015 - 96,2%. However, there is no detailed report on it. JJ <http://esep.kz/rus> (<http://esep.kz/rus>) SAI site <http://www.parlam.kz/ru/mazhilis> (<http://www.parlam.kz/ru/mazhilis>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: We asked this question at the meeting with Committee on Finance and Budget in September 2016, where the representative of IBP Clair Shouten had been. The Chairman of the Committee, Ms. Karagusova assured us that there is no such institute that cooperates with legislature. There is an Economic Research Institute under the Ministry of National Economy <http://economy.kz/en/> (<http://economy.kz/en/>), this institute is involved into budget estimations, but they are not independent, they are working directly for the Ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

e. Not applicable/other (please comment).

Answer: d.

Sources: An interview with with Ms. Karagusova, the Chairman of the Finance and Budget Committee 14 September 2016 together with Claire Shouten, IBP representative. We asked a question with regard to the independent fiscal institution and she said that even they have an Institution of Laws under the parliament, but it deals mostly with legal issues, not budgeting. There is no other institutions they get an advice from.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: An interview with with Ms. Karagusova, the Chairman of the Finance and Budget Committee 14 September 2016 together with Claire Shouten, IBP representative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: An interview with with Ms. Karagusova, the Chairman of the Finance and Budget Committee 14 September 2016 together with Claire Shouten, IBP representative. There is no IFI in Kazakhstan to testify in the public hearings.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: I think NA, because there is no IFI in Kazakhstan

Government Reviewer

Opinion: Not Qualified

Researcher response: JJ: We acknowledge the PR's suggestion to change for "e" due to the absence of IFIs in Kz, however, OBS methodology requires a response of "d" when there is no IFI. We also note that there are some organizations who could play this role and some of them are members of the Public Council under the Ministry of Finance. Unfortunately, there were no initiative from the legislature to invite them for consultations. The "e" response is reserved for specific circumstances, which is not the case.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: The working plan of Majilis does not contain any activity with regard to budget policy. <http://www.parlam.kz/ru/mazhilis/plan-actions> (<http://www.parlam.kz/ru/mazhilis/plan-actions>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.inform.kz/ru/byudzhetnye-zakonoproekty-prezentova...> (http://www.inform.kz/ru/byudzhetnye-zakonoproekty-prezentovali-v-mazhilise-rk_a2949447)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Majilis (the Lower Chamber of Parliament) has approved the EBP 15.11.16. The draft budget is under the Senate's consideration since 15.11.16. Usually it will be approved by 1 December, according to the article 74 of the Budget Code. <http://www.inform.kz/ru/mazhilis-odobril-proekt-respublikans...> (<http://www.inform.kz/ru/mazhilis-odobril-proekt-respublikanskogo-byudzhetna-na-2017-2019-god>) http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=124;6&pos2=25)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Under the article 61, clause 3, the Parliament of Kazakhstan has a right to issue and amend the laws, including republican budget.
<http://www.constitution.kz/english> (<http://www.constitution.kz/english>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
d. (0) No, the legislature does not have any such authority.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: To the date, Majilis has approved amendments to the budget, mostly related to the President's speech.

<http://today.kz/news/ekonomika/2016-09-28/726862-mazhilis-od...> (<http://today.kz/news/ekonomika/2016-09-28/726862-mazhilis-odobril-popravki-v-respublikanskij-byudzheth-201>)

Comments: Researcher: The Parliament consists mostly of the President's party members, it is very dependent of the President and does whatever the President tells them to do. Even not ruling party members are obedient to the President's policy and the office of President. There were no facts that amendments were approved if they were opposed to the ruling party.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is a specialized Finance and Budget Committees in Majilis and Senate, which are those who review the EBP. In September 2016 many working meetings under the Finance and Budget Committee of Majilis, they were held in the Parliament to discuss various parts of the budget, starting with revenue and ending with social protection. Sange Research Center took part in 4 meetings, however, there are no any documents on the Parliament site. These meetings are not listed in the Parliament's schedule. It seems that the discussion of the budget proposal is quite formal and not detailed. <http://www.parlam.kz/ru/mazhilis/news-details/id29979/1/1> (<http://www.parlam.kz/ru/mazhilis/news-details/id29979/1/1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In September 2016 many working meetings under the Finance and Budget Committee of Majilis were held in the Parliament to discuss various parts of the budget, starting with revenue and ending with education, healthcare, social protection. Sange Research Center took part in 4 meetings, however, there are no any documents on the Parliament site. These meetings are just listed in the Parliament's schedule. <http://www.parlam.kz/ru/mazhilis/actions> (<http://www.parlam.kz/ru/mazhilis/actions>) It seems that the discussion of the budget proposal is quite formal and not detailed. <http://www.parlam.kz/ru/mazhilis/news-details/id29979/1/1> (<http://www.parlam.kz/ru/mazhilis/news-details/id29979/1/1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Committee on Social-Culture development regularly has meetings outside the Parliament to check the implementation of various programs, for example, the Healthcare program "Densaulyk" in the hospital 17.05.16 or development of education and science 28.04.16, on adoption of children 26.05.16, on privatisation of healthcare facilities 14.06.16. Such work is done also in other committees of the Parliament. <http://www.parlam.kz/ru/mazhilis/committee-works/committees-...> (<http://www.parlam.kz/ru/mazhilis/committee-works/committees-meetings/4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: According to the article 111 of the Budget Code, the executive can shift up to 10% between programs of the same government body, but not between administrative units. http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=189;-6&pos2=3214;34)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The answer depends on the sources of revenue. If the excess revenue comes from oil sector (if, for example, the oil price goes up), it goes to the National Fund, whose utilization requires legislature's approval. If the excess revenue comes from regular taxes, it can be used by executives. The article 32, clause 4 of the Budget Code suggests that budget programs are to be re-approved by the central government (not legislature). There is another option for executives to use excess revenue by conventionally financial expenditures, article 42-1, when the central government is to distribute excess revenue between budget administrators, but not more than 4%. http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=43;-18&pos2=1110;18)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The article 32, clause 4 of the Budget Code suggests that budget programs are to be re-approved by the central government (not legislature). http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303... (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=43;-18&pos2=1110;18) According to the articles 110 and 111, the cut less than 10% can be done with executive's approval, more than 10% - with legislature. There is a list of programs which are not subject to cut in any situation, these programs are listed in the Budget Law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Audit report was submitted to the Parliament 15.05.16, presentations held 19.05.16, 26.05.16, 08.06.16, <http://esep.kz/rus/show1/article/43> (<http://esep.kz/rus/show1/article/43>), <http://esep.kz/rus/showin/article/2464> (<http://esep.kz/rus/showin/article/2464>) <http://www.inform.kz/ru/otchetny-pravitel-stva-i-schetnogo-ko...> (http://www.inform.kz/ru/otchetny-pravitel-stva-i-schetnogo-komiteta-rassmotryat-na-zasedanii-parlamenta_a2786739) Senate Speaker says that the report is to be prepared for 17.06.16 The report had been approved by the Parliament: <http://nurotan.kz/ru/news/16332> (<http://nurotan.kz/ru/news/16332>), there is no report published on Parliament's findings. <http://www.parlam.kz/ru/mazhilis/transcripts> (<http://www.parlam.kz/ru/mazhilis/transcripts>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Statute of the Accounting committee, article 18 reads that the Chairman is appointed by the President according to the article 44 of the Constitution. <http://esep.kz/rus/show1/article/40> (<http://esep.kz/rus/show1/article/40>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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 he or she is removed.
- b. (0) 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).

Answer: b.

Sources: The article 25 of the Accounting Committee Statute reads that the Chairman can be removed by the President. <http://esep.kz/rus/show1/article/40> (<http://esep.kz/rus/show1/article/40>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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.
- c. (33) 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.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The article 11 of the first section of the Accounting Committee Statute states that the SAI is financed from the republican (central) budget. <http://esep.kz/rus/show1/article/40> (<http://esep.kz/rus/show1/article/40>) On the meeting with IBP representative Claire Shouten 15.09,16, the Accounting Committee confirmed that they determine their budget themselves.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: According to the article 19 "Authority of the Chairman of the Accounting Committee" (3rd Section of the Statute), the SAI decides on the objects of audits, but due to its dependence from the President, it is clear that his discretion is limited with regard to him and office of President.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There is a Division on Evaluation and Quality Control in the SAI, which conducts quality control as compliance with standards, discipline and performance audit. Unfortunately, there is no any reports on their control activities. <http://esep.kz/rus/showin/article/1964> (<http://esep.kz/rus/showin/article/1964>) The Accounting Committee Statute in the 3rd section, article 34 states that the control and supervision on the financial activities of the Accounting Committee is done by the President's order. There is no other provisions with regard to control of audit processes of the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: While an independent agency does not conduct regular reviews of the audit processes of the SAI, the review of the Accounts Committee for Control over the Execution of the Republican Budget in Kazakhstan by the Accounts Chamber of the Russian Federation in 2012 qualifies as a 'b' score, in line with OBS cross-country consistency. See <http://www.intosaicbc.org/download/kazakhstan-2012-rus/> (<http://www.intosaicbc.org/download/kazakhstan-2012-rus/>) The score is therefore being revised to 'b'.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: According to the Budget Code, article 127, article 4-1, the Accounting Committee submits its report to the Senate and Majilis and discusses it the Parliament by 15 May and then discusses it at the plenaries. In 2016 the Accounting Committee made high-level inputs 19.05, 26.05 and 08.06.2016 (3 times) on the Audit report on the Government annual report 2015. http://online.zakon.kz/Document/?doc_id=30364477#pos=3465;-3... (http://online.zakon.kz/Document/?doc_id=30364477#pos=3465;-300) <http://esep.kz/rus/show1/article/43> (<http://esep.kz/rus/show1/article/43>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: There is a Public Council under the Ministry of Finance created 26.02.16 (see Minutes and Composition of the Public Council), where some representatives from the civil society are present (National Chamber of Entrepreneurs and Association of Taxpayers, associations of auditors and accountants, i.e. mostly revenue part), the other members were taken from the academical sector. The nomination to Public Council and functions are not for wider public discussion. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council (<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>)

Comments: Researcher: (1) The public council consists of 7 representatives from MoF and 15 from civil society. (2) The purpose of the creation of public council (to ensure participation of public institutions and citizens in decision making, (3) On the first meeting of public council on Feb 26th 2016, it was decided to create a commission whose line of activities include - to review projects: budget programs, strategic plans, government and government programs; (4) Same report mentions that "the members of the Public Council discussed and approved the draft budget programs of the Ministry of Finance for 2017-2019, and the Strategic Plan for 2017-2021gg" on the meeting held on June 24th 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

- b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: There are no clear policy/procedures or concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget. The members of the Public Council are mostly people representing business, taxpayers, accountants, auditors or academic institutions. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council Also it was approved by Kamka Madiyeva Zhasanova, which deals with disabled children and often communicate with Parliament (<http://shyrak.kz/astana/> (<http://shyrak.kz/astana/>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met
e. Not applicable (please comment)

Answer: d.

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/process_fldr The budget process doesn't include public hearing as we can see on this link (attachements). On the stage of PBS Ministry of Economics did not involve people/citizens in the discussion, while there is a section on the site of Ministry of National Economics <http://economy.gov.kz/ru/razrabotka-aktov/element.php?SECTIO...> (http://economy.gov.kz/ru/razrabotka-aktov/element.php?SECTION_ID=9207)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Information on the above points is provided in the Civil Budget. The necessary information can be found at the following link:

http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz. Ecc.anonymous / kz.ecc.anonym_citizens / citizens / cbudget_and_infographics_fldr / gosbudgeting_params_fldr

Researcher response: JJ: We are thankful for the GR's suggestion to change from "d" to "a", what would mean that the executives engaged citizens to discuss macroeconomic issues, revenue forecast and policies, social spending policies, debt level, public investment projects and public services. However, there are no any evidences that such discussions took place. The minutes from the Public Council under the Minfin do not cover these issues. Therefore, the score is unchanged, "d".

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: ==1== The Public Council of Ministry of finance was established on 22 of February 2016. (http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council) It is represented by 22 people from different NGOs (6 NGOs in financial sphere) and 7 people from Ministry of finance and 9 individuals (self-proposed). It was founded, and these people has an opportunity to influe on the budget process. The statement and plan on 2016 of the Public Council contains (as well) the following questions: -Consideration of regulatory legal acts concerning the rights, freedoms and responsibilities of citizens, developed by the Ministry of Finance of the Republic of Kazakhstan (upon receipt) -Hearing the report on the results of the Ministry of Finance of the Republic of Kazakhstan, including the report of the Finance Minister Sultanov BT and co-report the chairman of the Public Council Parsegov BA with videoconferencing organization (24 of June) -Public monitoring of the activities of the Ministry of Finance of the Republic of Kazakhstan by the attendance of the chairs of the Public Council, heads of committees on boards, meetings, etc. (regularly) -Public hearing to discuss the budget program administrator of the budget programs of projects, strategic plans, projects, projects of changes and additions to the strategic plans of government projects and government programs (July) -The meetings of the Public Council, working meetings of committees on matters related to the consideration of the Ministry of Finance of citizens and ensuring the transparency of the Ministry of Finance Informing the public about the activities of the Public Council (twice a year) ===== Members consider budget programs and other things, but they are not represented by real public ==2== Everyone could ask question from Public Council here: http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/forum_fldr

Comments: Researcher: Ministry of finance has established a mechanism to allow citizens to provide input on budget implementation, but: - there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (6 NGOs, head of Ministry of finance and several individuals). It is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process. From the minutes of the meeting document: (1) At the first meeting of the Public Council on Feb 26th 2016, it was decided that a commission will be created whose line of activities includes- to review the implementation of budget programs, strategic plans, government and government programs, reports on the implementation of budget programs, on the implementation of plans for income and expenditure of money from the sale of goods (works, services); Reports of executive bodies on the achievement of target indicators; (2) On October 14th 2016, at the fourth meeting of the Public Council, reports were heard by Chairman of the Internal Audit Committee of the Ministry on the control over the expenditure of budget funds and successes in combating the misuse and ineffective use of budgetary funds and the Chairman of the Financial Monitoring Committee of the Ministry on the activities of this Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The budget code for example contains articles which concern rights and benefits for the disabled and takes into accounts their needs throught the Ministry of Social Protection, which itself communicate with vulnerable part of society. But there is not a special mechanism/acts/regulations to involve vulnerable and underrepresented parts of the population on the implementation of the annual budget. http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=54552&sphrase_id=14523772)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

130:

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances

2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: During 2016 Ministry of finance had a public meeting on 27 of June and he made a report of budget 2015 execution, and there was an opportunity to ask questions. <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
 (http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B95a1e-3410-168e-df604adff9cc.xml) Newspaper Kursiv published and article about Ministry of finance' report on the public meeting <http://www.kursiv.kz/news/finansy/bahyt-sultanov-provel-otce...> (http://www.kursiv.kz/news/finansy/bahyt-sultanov-provel-otcetnuu-vstrecu-snaseleniem/) The Public Council of Ministry of finance had a meeting on 24 June 2016 where `javascript:open_url_with_params('/irj/go/km/docs'+encodeURIComponentFormsUri('/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B95a1e-3410-168e-df604adff9cc.xml'),%20'toolbar=no,status=no,menubar=no,resizable=yes,scrollbars=yes')` Publication of the public debt of the state is required by 204 of the Budget Code http://online.zakon.kz/Document/?doc_id=30364477#pos=4417;-2... (http://online.zakon.kz/Document/?doc_id=30364477#pos=4417;-284) But there is no mention about public hearing/discussions with people in whole Budget code.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: The announcement about the meeting of Ministry of Finance with public was placed in the newspapers and state news TV channel <http://24.kz/ru/news/social/item/125219-vstrecha-ministra-fi...> (http://24.kz/ru/news/social/item/125219-vstrecha-ministra-finansov) There was no purpose of meeting, neither scope, constraints, intended outcomes, process and timeline in the information given. On the meeting Ministry of finance made a report with explaining of activities in the following spheres of work: 1) Fiscal stability, 2) Financial discipline, 3) Asset management, 4) Provision of public services and the fifth block - 5) The development of financial markets. Ministry Mr Sultanov presented some digits about 2015 budget and few digits from 2016 (implementation), but it is hard to name "Report about budget implementation". <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
 (http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B95a1e-3410-168e-df604adff9cc.xml) People could ask questions by email (minfin@minfin.gov.kz (mailto:minfin@minfin.gov.kz)) prior that public meeting. Источник: <http://24.kz/ru/news/social/item/125219-vstrecha-ministra-fi...> (http://24.kz/ru/news/social/item/125219-vstrecha-ministra-finansov) Қолданылған материалдарға міндетті түрде www.24.kz (http://www.24.kz) сайтына гиперсілтеме берілуі тиіс / Любое использование материалов допускается только при наличии гиперссылки на www.24.kz (http://www.24.kz)) prior to the meeting and get answers on the website (there is no answers). Announcement on the site of Ministry was made in the same day of the public meeting (in a picture format btw) <http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>
 (http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B95a1c-3410-15ab-d46a3319f53b.xml) but 16 of June 2016 the announcement was on the Ministry's facebook page

<https://www.facebook.com/minfingovkz/photos/a.27910389557491...>

(<https://www.facebook.com/minfingovkz/photos/a.279103895574916.1073741827.277304315754874/634753870009915/?type=3>) During the implementation period the Public Council could participate all meetings (according to the plan of the Public Council) -

<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council)

However information and communications between the Ministry of Finance and the Public Council also are not publically available - we could not see proper announcement of the meetings and budget discussions.

Comments: Researcher: There is not properly organised communication or clear open comprehensive advance information of the engagement of public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: The protocol of meeting of the Public Council of Ministry of finance is available, but its members accepted the budget programs as they are.

<http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget...> (http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council)

After the meeting with public on 24 of June 2016 there is no link or publication about with a feedback on how citizens' inputs have been used in the formulation of the annual budget (maybe there were not citizens' inputs at all)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B95a1e-3410-168e-df604adff9cc.xml)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.

c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: After the meeting with public on 24 of June 2016 there is no link or publication about with a feedback on how citizens' inputs have been used in the formulation of the annual budget (maybe there were not citizens' inputs at all)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...>

(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B95a1e-3410-168e-df604adff9cc.xml)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: According to the Rules of the republican budget of the project development https://egov.kz/cms/ru/law/list/U090000861_ (https://egov.kz/cms/ru/law/list/U090000861_) there is no law mechanism incorporated into the timetable for formulating the Executive's Budget Proposal, as well as in the Budget code. The Budget commission is regulated by Statement of Republican budget commission, and there is no obligation to engage public during a budget process. http://adilet.zan.kz/rus/docs/U090000780_ (http://adilet.zan.kz/rus/docs/U090000780_)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.mzsr.gov.kz/ru/node/339021> (<http://www.mzsr.gov.kz/ru/node/339021>) The Ministry of Healthcare and social development published the report on the Public Council activities for 1 quarter 2016, where are some indications of the implementation of few programs, in particular the State program on development of the Healthcare (2011-2015), employment program 2020. However, it was not discussion of budget issues, rather activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: For cross-country consistency, the researcher's response has been revised to "d" as the public councils were assessed in indicators 125 - 133.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Open public hearings are not required by the Budget code (http://online.zakon.kz/Document/?doc_id=30364477) (http://online.zakon.kz/Document/?doc_id=30364477) And no information about public hearing in the Majilis/Parliament was announced. We have

asked this information from press-service of Majilis and have got the following paper as reply (attached) However some organizations and activists from civil society were actively invited this year to participate in the Working groups meetings in the Majilis, and they could ask questions. (along with government agencies involved political parties that did not pass in Parliament, "Aul", "Birlik", "NSDP". The presentation was attended by a number of invited NGOs, such as the Taxpayers Association; professional accountants and auditors; Sange Research Center, members of the Public Council, the Court of Auditors and others., http://www.inform.kz/ru/byudzhetnye-zakonoproekty-prezentovani-v-mazhilise-rk_a2949447) or https://i-news.kz/news/2016/09/20/8381710-v_mazhilise_prezentovany_byudzhetnye_zak.html)

Comments: Researcher: We asked Majilis about publication of scripts of work groups meetings and deliberations, where massmedia and public representatives persist, and we have got the attached reply.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: During the deliberation in the Parliament NGOs and opposite parties are invited on all meetings, but main accent was made to Social spending policies. But there was no public hearing on budget issues at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: On the site of Majilis we can see only transcripts of the plenary sessions, but there is no transcripts or special analytics on the inputs of public or NGOs, etc. <http://www.parlam.kz/ru/mazhilis/transcripts> (<http://www.parlam.kz/ru/mazhilis/transcripts>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: On the site of Majilis there is a transcript of the plenary sessions from 18 May 2016, where the Accounts Committee reported about the Budget 2015 executions. However there is no information of engagements of public neither NGOs, etc. <http://www.parlam.kz/ru/mazhilis/transcripts> (http://www.parlam.kz/ru/mazhilis/transcripts) News agencies and site of the Accounts Committee also have no news about public hearing or presence of the representatives from public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: There is a blog/cabinet of Head of Supreme Audit Institution (SAI), where people can leave ideas and the Head had replied them. <https://dialog.egov.kz/blogs/32782/questions> (https://dialog.egov.kz/blogs/32782/questions) ===== From interview of SAI government official (+77172 70 6995) they said they don't practice such involvement of public, but they are open to mass-media, especially on the events related with Audition report of the Republican budget, ===== Also see "Contact Us", <http://esep.kz/rus/show1/article/134> (http://esep.kz/rus/show1/article/134) ===== There is sub-section "Work with Population" which has list of "Appeals of individuals and legal entities" <http://esep.kz/rus/show1/article/250> (http://esep.kz/rus/show1/article/250)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: In the blog/cabinet of Head of Supreme Audit Institution (SAI), there are replies by all issues. <https://dialog.egov.kz/blogs/32782/questions> (https://dialog.egov.kz/blogs/32782/questions) there is a section Citizen appeal on the site of Supreme Audit Institution, it is without point of budget-related issues, but there is a strict signed document by quarters. (attached). <http://esep.kz/rus/showin/article/2398>

(<http://esep.kz/rus/showin/article/2398>) And there is no report/analytics by budget issues, only statistical information, how many appeals were treated. <http://esep.kz/rus/showin/article/2316> (<http://esep.kz/rus/showin/article/2316>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There is no special mechanism to public engagement in the Audit report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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