

Open Budget Survey 2019

Questionnaire

Kazakhstan

April 2020

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 2019-2023

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Paragraph 2 of the rules for the development of the republican budget indicates that the budget development process includes the stage of developing a forecast for socio-economic development. The rules are approved by government decree and published by the link: <http://adilet.zan.kz/rus/docs/P1700000502>. According to the rules of the Ministry of National Economy of Kazakhstan, the forecast of socio-economic development is compiled annually on a rolling basis for a five-year period (paragraph 3). These rules are published here: <http://adilet.zan.kz/rus/docs/V1500010555>

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

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

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

There were two PBS version (named "studies") published before EBP was considered in the Parliament (15 May and 28 August)

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. 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

Comments: Three versions of the forecast for socio-economic development were published on the website of the Ministry of National Economy: May 17, August 29, and November 29, 2018. The exact date of publication of the forecast of socio-economic development in the media is not specified in the rules, but its publication is mandatory within three days after the approval of the republican budget commission (subparagraph 6 of paragraph 17). The Ministry of National Economy should submit a draft forecast to the Commission for consideration by April 15 of the year preceding the planned year (subparagraph 5 of paragraph 17). After that, state bodies are obliged to supplement the forecast by sending adjustments to the Ministry

of National Economy. Until August 15, the Ministry of National Economy should once again submit the second version of the forecast for consideration by the republican budget commission, then after its approval by the government. After approval by the government, the forecast is published within three days in the media (subparagraph 6, 9 of paragraph 17). You can see it here: <http://adilet.zan.kz/rus/docs/V1500010555>. The rules for the development of the republican budget, which are also approved by a government decree, indicate that the Ministry of Finance should develop a draft law on the republican budget and send it to the government and the counting committee for monitoring the execution of the republican budget before August 15 (paragraph 19). The government must submit this draft law to Parliament before September 1 of the current financial year (paragraph 21). Link to the rules for the development of the republican budget: <http://adilet.zan.kz/rus/docs/P1700000502> Thus, in Kazakhstan there is no temporary distance between the publication of a forecast of socio-economic development and the publication of a draft budget bill for public discussion. Applications for budget expenditures by state bodies according to the rules of budget development are sent to the Ministry of Finance only in paper form (paragraph 62-63). This excludes the possibility of public discussion of the draft republican budget. Link to the rules for developing a budget application: <http://adilet.zan.kz/rus/docs/V14E0010007> In addition, in accordance with paragraph 2 of Article 74 of the Budget Code, the Parliament is given the deadline until December 1 of the current financial year for approval of the republican budget. After approval by Parliament, the President signs a budget law. Link to the Budget Code: http://adilet.zan.kz/rus/docs/K080000095_#z1319 In 2018, the law on the republican budget was adopted on November 30, 2018, almost 1 month before the start of the action. Link to the law on the republican budget for 2019-2021: <http://adilet.zan.kz/rus/docs/Z1800000197>

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

For the purposes of the Open Budget Survey, the version evaluated as the Pre-Budget Statement is the one published on 17 May 2018. As the fiscal year it refers to did not begin until 1 January 2019, it was published more than four months in advance of the start of the fiscal year, and at least one month before the EBP was tabled. Answer choice "A" maintained.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
17/5/2018

Source:
<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Three versions of the forecast for socio-economic development were published on the website of the Ministry of National Economy: May 17, August 29, and November 29, 2018. You can see it here: <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: I choose not to review this question

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 website of the National Economy Ministry indicates the date of the first publication 17.05.2018 and then the date of updated document 17.10.2018
<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

Peer Reviewer

Opinion:

Comments: Three versions of the forecast for socio-economic development were published on the website of the Ministry of National Economy: May 17, August 29, and November 29, 2018. This is indicated in the body of the site page when the document was added. This can be seen if you open the clickable link (left): <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The link provided by the researcher is correct

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The document is published in pdf format, therefore, cannot be considered readable (C)

Government Reviewer
Opinion: I choose not to review this question

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Three versions of the forecast for socio-economic development were published on the website of the Ministry of National Economy: May 17, August 29, and November 29, 2018. The rules for the development of the republican budget, which are also approved by a government decree, indicate that the Ministry of Finance should develop a draft law on the republican budget and send it to the government and the counting committee for monitoring the execution of the republican budget before August 15 (paragraph 19). T Link to the rules for the development of the republican budget: <http://adilet.zan.kz/rus/docs/P1700000502>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

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

Answer:

Prognosis of the social-economic development of Kazakhstan for 2019-2023, 1st stage

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The forecast of socio-economic development for 2019-2023 at the 1st stage (dated May 15, 2018) Forecast of socio-economic development for 2019-2023, 2 nd stage (dated August 28, 2018) Forecast of socio-economic development for 2019-2023, subject to changes (dated November 26, 2018). According to the results of two stages and changes, see this link <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

b. No

Source:

CB for PBS on the MNE website <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

with the direct link on the document

http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus_0.pdf

and on the MoF website - Citizen budgets docs:

<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_info_graphics_fldr/gosbudgeting_params_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_info_graphics_fldr/gosbudgeting_params_fldr)

and the direct link on the same document on MoF website:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/19.06.2018/%d0%9f%d1%80%d0%be%d0%b3%d0%bd%d0%be%d0%b7%20%d1%80%d1%83%d1%81.pdf>

Comment:

All three documents for PBS have the same link, one of them is the Prognosis itself (50 page document), the second is Attachments to Prognosis (prilozhenie 1, 4 page document) and third one is ppt document saved as a pdf (10 page document). So, this last document we consider as a citizens version. The link is

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

The same document CB for PBS (FY 2019-2023) -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/19.06.2018/%d0%9f%d1%80%d0%be%d0%b3%d0%bd%d0%be%d0%b7%20%d1%80%d1%83%d1%81.pdf> was published on 19.06.18 on the site of MoF among other citizen budgets for the other documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: The links proposed by the researcher show documents and presentations that do not meet the requirements of the civil budget, as they do not have an explanation of the sources of income and expenses, contacts, data visualization.

Government Reviewer

Opinion: Agree

Comments: Да, 3 сентября 2018 года опубликован «Гражданский бюджет (добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы» [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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_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_info_graphics_fldr/gosbudgeting_params_fldr)

IBP Comment

After further consultation with the researcher, and for cross country comparability, this question has been adjusted to "No." While the presentations do contain simplified information, it is not enough to be considered as a "citizens version."

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 2019-21

Source:

[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)

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%d0%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08..doc>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The links provided by the researcher are correct

Government Reviewer

Opinion: I choose not to review this question

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

13/9/2018

Source:

<http://www.parlam.kz/ru/mazhilis/news-details/id42173/1/1>

News: Astana, September 13, House of the Mazhilis. Today, the Government presented in Majilis a draft of the main financial document of the country".

<http://www.parlam.kz/ru/senate/press-center/article/36416>

News: Republican budget for 2019-2021 presented in the Senate. A presentation of a package of draft laws aimed at the formation of a republican budget for 2019-2021 was held in the Senate of Parliament from 05.11.2018 (Archive of news from: <http://www.parlam.kz/ru/senate/press-center/112018>)

But the publication of EBP on site of MinFin was 24.09.2018

<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

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%d0%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08.doc>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The rules for the development of the republican budget, which are approved by a government decree, indicate that the Ministry of Finance should develop a draft law on the republican budget and send it to the government and the counting committee for monitoring the implementation of the republican budget before August 15 (paragraph 19). The government must submit this draft law to the lower house of Parliament by September 1 of the current fiscal year (paragraph 21). Link to the rules for the development of the republican budget: <http://adilet.zan.kz/rus/docs/P1700000502>. The references indicated by the researcher indicate that in 2018, the government submitted a draft budget with a 13-day delay to the legislative body. At the same time, the Ministry of Finance published on its own Internet resource 24.08.2018. The researcher indicated 24.09.2018, which is incorrect. This can be viewed at 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_budgeting/budgeting/planing_fldr/respbudget_lawproject_fldr

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

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

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

Answer:

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

Source:

[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)

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08..doc>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance published a draft budget law on 24.08.2018, 8 days before the final deadline to the legislature. Even considering that the draft budget was submitted to the Parliament on September 13, 2018, the preliminary review period was 21 days. On 13.09.2018, it was considered by deputies of the lower house of the Parliament - the Majilis, and on 05.11.2018, the upper house of the parliament - the Senate - took up the consideration of the draft budget. News on the consideration by deputies of the Mazhilis of the Parliament - <http://www.parlam.kz/ru/mazhilis/news-details/id42173/1/1> News: Astana, September 13, House of the Mazhilis. Today, the Government presented in Majilis a draft of the main financial document of the country ". The news of the consideration of the draft budget by deputies of the Senate of the Parliament - <http://www.parlam.kz/en/senate/press-center/article/36416> News: Republican budget for 2019-2021 presented in the Senate. A presentation of a package of draft laws aimed at the formation of a republican budget for 2019-2021 was held in the Senate of Parliament from 11/05/2018 (Archive of news from: <http://www.parlam.kz/en/senate/press-center/112018>) The Law on the Republican Budget was signed by the President on 30.11.2018, 3 months and eight days after its publication on the website of the Ministry of Finance and 1 month before its entry into force. Details of the law can be found at this link: <http://adilet.zan.kz/rus/docs/Z180000197>

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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

Answer:

24/8/2018

Source:

[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)

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08..doc>

Comment:

[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)

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08..doc>

d1%80%d1%83%d1%81%2024.08..doc

Annex 1:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Annex

2:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%202%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Annex

3:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%203%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Annex

4:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%204%20%d0%bf%d1%80%d0%b8%d0%bb%20%d1%80%d1%83%d1%81%20%d1%8f%d0%b7.doc>

Annex

5:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%205%20%d1%80%d1%83%d1%81%d1%81.doc>

Annex

6:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%206%20%d0%bf%d1%80%d0%b8%d0%bb%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%20%d1%8f%d0%b7.doc>

Peer Reviewer

Opinion: Agree

Comments: The date indicated by the researcher and links to materials are correct.

Government Reviewer

Opinion: I choose not to review this question

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 website of the Finance Ministry provides the date and exact time of publication and changes.

Source:

[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)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance provides visibility for readers by the following parameters, such as file extension, file size, file creation date and file modification date, including time (hours, minutes, seconds). This can be seen on the link:

[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/respbudget_lawproject_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/respbudget_lawproject_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/respbudget_lawproject_fldr)

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

<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

Source:

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

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы»"

Comment:

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

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы»" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08.doc>

Annex 1:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%20%20%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Annex

2:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%20%20%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Annex

3:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%20%20%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Annex

4:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%20%20%bf%d1%80%d0%b8%d0%bb%20%d1%80%d1%83%d1%81%20%d1%8f%d0%b7.doc>

Annex

5:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%20%20%bd%d0%b0%20%d1%80%d1%83%d1%81%20%81.doc>

Annex

6:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%20%20%bf%d1%80%d0%b8%d0%bb%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%20%d1%8f%d0%b7.doc>

Peer Reviewer

Opinion: Agree

Comments: The link is correct

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

EBP

[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_folder)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_folder](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_folder)

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы"

Comment:

No one supporting document is not in a machine readable format

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08..doc>

Annex 1:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%201%20%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%20%8f%d0%b7.rtf>

Annex

2:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%202%20%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%20%8f%d0%b7.rtf>

Annex

3:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%203%20%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%20%8f%d0%b7.rtf>

Annex

4:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%204%20%bd%d0%b0%20%d1%80%d1%83%d1%81%20%20%8f%d0%b7.doc>

Annex

5:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%205%20%bd%d0%b0%20%d1%80%d1%83%d1%81%20%20%8f%d0%b7.doc>

Annex

6:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%206%20%bd%d0%b0%20%d1%80%d1%83%d1%81%20%20%8f%d0%b7.doc>

Peer Reviewer

Opinion: Agree

Comments: The document is published in .doc and .rtf format, therefore, cannot be considered readable.

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance published a draft budget law on August 24, 2018, 8 days before the final deadline to the legislature. Even considering that the draft budget was submitted to the Parliament on September 13, 2018, the preliminary review period was 21 days. On September 13, 2018, it was considered by deputies of the lower house of the Parliament - the Majilis, and on November 5, 2018, the upper house of the parliament - the Senate - took up the consideration of the draft budget. News on the consideration by deputies of the Mazhilis of the Parliament - <http://www.parlam.kz/ru/mazhilis/news-details/id42173/1/1> News: Astana, September 13, House of the Mazhilis. Today, the Government presented in Majilis a draft of the main financial document of the country ". The news of the consideration of the draft budget by deputies of the Senate of the Parliament - <http://www.parlam.kz/en/senate/press-center/article/36416> News: Republican budget for 2019-2021 presented in the Senate. A presentation of a package of draft laws aimed at the formation of a republican budget for 2019-2021 was held in the Senate of Parliament from 11/05/2018 (Archive of news from: <http://www.parlam.kz/en/senate/press-center/112018>)

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

The Draft Law on Republican Budget for 2019-2021

Source:

EBP

[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)

folder "Республиканский бюджет на 2019-2021 годы" and then folder "Проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы" and the files:

EBP:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%a2%d0%b5%d0%ba%d1%81%d1%82%20%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%2024.08..doc>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Document title is correct

Government Reviewer

Opinion: I choose not to review this question

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

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

<http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

[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_citizens/citizens/cbudget_and_info)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info](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_info)
[graphics_fldr/gosbudgeting_params_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_info)

separate link on file of Citizen budgets for EBP (FY 2019-2021) -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%83>

2%8f%b1%80%8c/03.09.2018/%93%80%b0%b6%b4%b0%bd%81%ba%b8%b9%20%b1%8e%b4%b6%b5%82%20%bf%be%20%a0%91%20%bd%b0%202019-2021%20%b3%b3..pptx (published on 03.09.18)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The presentation on the civil budget of Kazakhstan for 2019-2021 is attached, but it does not meet the requirements. The presentation does not explain where the government comes from and how it is spent and why. The presentation does not explain the reasons for a significant increase or decrease in income or expenses, there is no contact information, and who is responsible at each stage, who is responsible for the provision of specific services. Researcher provided an invalid link. The presentation of the civil budget (pre-budget statement) on the draft republican budget for 2019-2021 is available at this link: [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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

There are the same links. Please check the links. All CBs are placed here: [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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr ===== including

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%9a%be%bd%82%2018/%81%b5%bd%82%8f%b1%80%8c/03.09.2018/%93%80%b0%b6%b4%b0%bd%81%ba%b8%b9%20%b1%8e%b4%b6%b5%82%20%bf%be%20%a0%91%20%bd%b0%202019-2021%20%b3%b3..pptx> =====

While the CB is not entirely comprehensive, the government does produce it and give the name "Citizen budget" and put it on the website in proper terms.

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 2019-21

Source:

[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/law_about_resbudget)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_resbudget

Comment:

Peer Reviewer

Opinion: Agree

Comments: The period and reference are indicated by the researcher correctly

Government Reviewer

Opinion: I choose not to review this question

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

30/11/2018

Source:

<https://informburo.kz/novosti/nazarbaev-podpisal-zakon-o-respublikanskom-byudzhet-na-2019-2021-gody-81674.html>

<https://kapital.kz/finance/74141/prezident-utverdil-byudzhet-na-2019-2021-gody.html>

Official government news:

<https://www.zakon.kz/4948243-nazarbaev-podpisan-zakon-o-trehletnem.html>

https://tengrinews.kz/kazakhstan_news/nazarbaev-utverdil-byudjet-na-2019-2021-godyi-358778/

Comment:

the links on different news sites, including ones sponsored by government

Peer Reviewer

Opinion: Agree

Comments: From official sources and news of that period, it is clear that on November 26, 2018, the Upper House of the Parliament - the Senate returned the draft budget for revision to the lower house of the Mazhilis. The reason was the approval of the project without taking into account the forecast for lower oil prices. Link to the official press release on the website of the Senate of the Parliament - <http://www.parlam.kz/ru/senate/press-center/article/37451> Links to news in the media - https://forbes.kz/process/economy/byudjet_rk_na_2019-2021_dollar_po_370_tenge_barrel_nefti_po_55/ <https://informburo.kz/novosti/senat-kazahstana-vernul-proekt-respublikanskogo-byudzhet-na-2019-2021-gody-v-mazhilis.html> On November 28, 2018, the deputies of the Majilis agreed with all the amendments and comments of the upper House of Parliament. Link to the news: <https://informburo.kz/novosti/parlament-kazahstana-prinyal-tryohletniy-byudzhet-c-uchyotom-novoy-ceny-na-neft-81529.html> After this, the draft Law on the Republican Budget is considered adopted by the legislative body and is sent for signature to the president. Therefore, the legislative approval date is 28/11/2018. On November 30, 2018, the president signed into law the Republican Budget for 2019-2021. Link to the official press release from the website of the presidential administration on November 30, 2018 - http://www.akorda.kz/ru/legal_acts/glavoi-gosudarstva-podpisan-zakon-respubliki-kazahstan-o-respublikanskom-byudzhet-na-2019-2021-gody Link to the news of the signing of the law by the President - <https://informburo.kz/novosti/nazarbaev-podpisal-zakon-o-respublikanskom-byudzhet-na-2019-2021-gody-81674.html> <https://kapital.kz/finance/74141/prezident-utverdil-byudzhet-na-2019-2021-gody.html> <https://www.zakon.kz/4948243-nazarbaev-podpisan-zakon-o-trehletnem.html> https://tengrinews.kz/kazakhstan_news/nazarbaev-utverdil-byudjet-na-2019-2021-godyi-358778/ Link to the official publication of the law on the website of the reference control bank of normative acts - <http://zan.gov.kz/client/#!/md/126298/eng> 7 days after the president signed the law, the government approves the resolution "On the implementation of the Law of the Republic of Kazakhstan" On the republican budget for 2019 - 2021 ". Link to government decree on budget execution: <http://zan.gov.kz/client/#!/md/126615/rus>

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

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

Source:

<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/aw_about_resbudget](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/aw_about_resbudget)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Law on the Republican Budget was signed by the President on November 30, 2018. It was published on the website of the Ministry of Finance on December 10, 2018, that is, 12 days after signing by the president. Link to the website of the Ministry of Finance, where the law on the republican budget for 2019-2021 was published: <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/](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_resbudget

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

10/12/2018

Source:

<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_resbudget](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_resbudget)

Comment:

The date of publication of the EB is shown on the website of the Ministry of Finance

Peer Reviewer

Opinion: Agree

Comments: The Law on the Republican Budget was published on the website of the Ministry of Finance on December 10, 2018. Link to the website of the Ministry of Finance, where the law on the republican budget for 2019-2021 was published: <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_resbudget](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_resbudget)

Government Reviewer

Opinion: I choose not to review this question

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:

The date of publication of the EB is shown on the website of the Ministry of Finance

Source:

<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_resbudget](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_resbudget)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance provides visibility for readers by the following parameters, such as file extension, file size, file creation date and file modification date, including time (hours, minutes, seconds). This can be seen 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/law_about_resbudget](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_resbudget)

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

<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/aw_about_resbudget

Source:

<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/aw_about_resbudget

Comment:

The direct links on the files are:

EB -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%2ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%2c%bb/%d1%82%d0%b5%d0%ba%d1%81%d1%82%20%d0%97%d0%a0%d0%9a%20%d1%80%d1%83%d1%81%d1%81.docx>

Annex 1:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%2ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%2c%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Annex 2:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%2ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%2c%bb/%d0%bf%d1%80%d0%b8%d0%bb%202%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Annex 3:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%2ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%2c%bb/%d0%bf%d1%80%d0%b8%d0%bb%203%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Annex 4:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%2ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%2c%bb/%d0%bf%d1%80%d0%b8%d0%bb%204%20%d1%80%d1%83%d1%81%d1%81.doc>

Annex 5:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%2ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%2c%bb/%d0%bf%d1%80%d0%b8%d0%bb%205%20%d1%80%d1%83%d1%81%d1%81.doc>

Annex 6:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0>

0%b1%80%8c/10.12.2018/%97%b0%ba%be%bd%20%a0%b5%81%bf%83%b1%bb%b8%ba%b8%20%9a%b0%b7%b0%b1%85%81%82%b0%bd%20%2%ab%9e%20%1%80%b5%81%bf%83%b1%bb%b8%ba%b0%bd%81%ba%be%bc%20%b1%8e%b4%b6%b5%82%b5%20%bd%b0%202019%20%e2%80%93%202021%20%b3%be%b4%8b%2%bb/%bf%80%b8%bb%206%20%1%80%83%81%81%81.doc

Peer Reviewer

Opinion: Agree

Comments: Links quoted by the researcher are correct

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

[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/aw_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/aw_about_resbudget](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/aw_about_resbudget)

Comment:

Unfortunately, no

Peer Reviewer

Opinion: Agree

Comments: The document is published in .docx, .doc and .rtf format, therefore, cannot be considered readable.

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Law on the Republican Budget for 2019-2021 was published on the website of the Ministry of Finance 12 days after its signing by the President. You can see it at this link: [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/law_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_resbudget](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_resbudget)

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

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

Answer:

Law of the Republic of Kazakhstan "On the republican budget for 2019–2021" of November 30, 2018 No. 197-VI ZRK

Source:

[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/law_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_resbudget](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_resbudget)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The name of the law is indicated by the researcher correctly: The Law of the Republic of Kazakhstan "On the Republican Budget" for 2019 - 2021 "dated November 30, 2018 No. 197-VI LRK [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/law_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/law_about_resbudget](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_resbudget)

w_about_resbudget

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

a. Yes

Source:

EB (FY 2019-21) -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx> (published on 18.02.19)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The presentation on the Citizens budget of Kazakhstan for 2019-2021 is attached, but it does not meet the requirements. The presentation does not explain is it version of the Executive's Budget Proposal or the Enacted Budget, where the government comes from and how it is spent and why. The presentation does not explain the reasons for a significant increase or decrease in income or expenses, there is no contact information, and who is responsible at each stage, who is responsible for the provision of specific services.

Government Reviewer

Opinion: Agree

Comments: Да, опубликован 18 февраля 2019 «Гражданский бюджет по республиканскому бюджету на 2019-2021 годы»

<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_info_graphics_fldr/gosbudgeting_params_fldr.

Researcher Response

CB of EB is not comprehensive, but at least they produce it and give the name "Citizen budget" and put it on the website in proper terms. Moreover, this question is not so much about the quality of the document, but about its availability. I suggest to leave 'a'. FJ

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 2019-21

Source:

<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_info_graphics_fldr/gosbudgeting_params_fldr

Separate link on file of CB for EBP

EBP -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%bf%d0%be%20%d0%a0%d0%91%20%d0%bd%d0%b0%202019-2021%20%d0%b3%d0%b3..pptx>

Comment:

[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_info_graphics_fldr/gosbudgeting_params_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_info_graphics_fldr/gosbudgeting_params_fldr)

separate links on files for Citizen budgets (placed in the folders "for citizen" on NoF website):

PBS (FY 2019-2023) -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/19.06.2018/%d0%9f%d1%80%d0%be%d0%b3%d0%bd%d0%be%d0%b7%20%d1%80%d1%83%d1%81.pdf> (published on 19.06.18)

EBP (FY 2019-2021) -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%bf%d0%be%20%d0%a0%d0%91%20%d0%bd%d0%b0%202019-2021%20%d0%b3%d0%b3..pptx> (published on 03.09.18)

EB (FY 2019-21) -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3..pptx> (published on 18.02.19)

all CBs for reports are here: [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_citizens/citizens/cbudget_and_info_graphics_fldr/budget_realizations_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_fldr/budget_realizations_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_info_graphics_fldr/budget_realizations_fldr)

Current IYR slides only for the last IYR - [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_citizens/citizens/cbudget_and_info_graphics_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_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_info_graphics_fldr)

They stopped produce monthly CB for IYRs: but there are the last ones (for May for example) FY2018 (May):

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%d0%b4%d0%b0%d0%bd%d0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82/%d0%98%d1%81%d0%bf%d0%be%d0%bb%d0%bd%d0%b5%d0%bd%d0%b8%d0%b5%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b0/ru/%d0%9e%d1%82%d1%87%d0%b5%d1%82%d1%8b/d0%bdcdf6-bd68-3610-0094-f1ee9b063cb8.xml (published on 13.07.2018)

EYR (FY-2017) -

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%d0%b4%d0%b0%d0%bd%d0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82/%d0%98%d1%81%d0%bf%d0%be%d0%bb%d0%bd%d0%b5%d0%bd%d0%b8%d0%b5%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b0/ru/%d0%9e%d1%82%d1%87%d0%b5%d1%82%d1%8b/d0%b7fb5be-53df-3510-c1a5-d734ed5dc71b.xml (published on 19.01.18)

Peer Reviewer

Opinion: Agree

Comments: Researcher indicated links correctly

Government Reviewer

Opinion: Agree

Comments: Fiscal year - 01/01/2019 to 12/31/2019 According to your format FY 2019-2020.

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

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

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

The file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" is inside the folder "Гражданский бюджет на 2019-2021 годы" and this file was published 03.09.2018 (while the folder has date 05.09.2018)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Researcher provided an invalid link. The presentation of the Citizens budget on the adopted law on the republican budget for 2019-2021 was posted on February 18, 2019 at this link (third document from above): [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_citizens/citizens/cbudget_and_info)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info](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_info) graphics_fldr/gosbudgeting_params_fldr Considering that the President signed the law on the republican budget for 2019-2021 on November 30, 2018, the Citizens budget was published after 2 months and 18 days. However, the methodology OBC requirements allow the publication of a Citizens Budget up to 3 months after approval by legislature.

Government Reviewer

Opinion: Agree

Comments: It was developed, but became available to the public on the Internet with a little delay.

Researcher Response

The Civil budget (pre-budget statement) for the draft Republican budget for 2019-2021 was produced in time and was published 03.09.2018

[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_citizens/citizens/cbudget_and_info)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info](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_info) graphics_fldr/gosbudgeting_params_fldr

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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

Answer:
3/9/2018

Source:

CB for 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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr

the folder "Гражданский бюджет на 2019-2021 годы" and the file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" - CB for EBP

Comment:

The file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" is inside the folder "Гражданский бюджет на 2019-2021 годы" and this file was published 03.09.2018 (while the folder was created on 05.09.2018)

Peer Reviewer

Opinion: Disagree

Suggested Answer: 18/02/2019

Comments: Researcher provided an invalid link. The presentation of the Citizens budget on the adopted law on the republican budget for 2019-2021 was posted on February 18, 2019 at this link (third document from above): <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_info_graphics_fldr/gosbudgeting_params_fldr Considering that the President signed the law on the republican budget for 2019-2021 on November 30, 2018, the Citizens budget was published after 2 months and 18 days. However, the methodology OBC requirements allow the publication of a Citizens Budget up to 3 months after approval by legislature.

Government Reviewer

Opinion:

Comments: 1. 3/09/2018 «Гражданский бюджет (добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы» <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_info_graphics_fldr/gosbudgeting_params_fldr. На основании Постановления Мажилиса Парламента РК от 29 августа 2018 года № 643 проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы». 2. 18/02/2019 «Гражданский бюджет по республиканскому бюджету на 2019-2021годы» <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_info_graphics_fldr/gosbudgeting_params_fldr. На основании Закона Республики Казахстан от 30 ноября 2018 года № 197-VI. «О республиканском бюджете на 2019 – 2021 годы». 3. 16/07/2019 «Гражданский бюджет по уточненному республиканскому бюджету на 2019 годы (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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr. На основании Закона Республики Казахстан от 5 июля 2019 года № 263-VI ЗРК. «О внесении изменений и дополнений в Закон Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы»».

Researcher Response

I believe that the most important document among CBs is CB for EBP, because it has to be discussed most with people. The culture of the population involvement in the budget starts with the discussions of plans, not dissemination of well-designed facts. So I prefer to not change an answer and consider the date of publication as 3/9/2018. FJ

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:

There is a date of publication of the CB on the website 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.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info
graphics_fldr/gosbudgeting_params_fldr

Created (Создано) 03.09.18 12:37:57

Amended (Изменено) 03.09.18 12:37:57

file: Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx

Source:

The same link for EBP and EB and PBS (they use java scripts): <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_info
graphics_fldr/gosbudgeting_params_fldr

the file: "Гражданский бюджет по республиканскому бюджету на 2019-2021 гг" - CB for EB

the folder "Гражданский бюджет на 2019-2021 годы" and the file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" - CB for EBP

Comment:

<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_info
graphics_fldr/gosbudgeting_params_fldr

separate links on files for Citizen budgets

PBS -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/19.06.2018/%d0%9f%d1%80%d0%be%d0%b3%d0%bd%d0%be%d0%b7%20d1%80%d1%83%d1%81.pdf>

EBP -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20d0%bf%d0%be%20d0%a0%d0%91%20d0%bd%d0%b0%202019-2021%20d0%b3%d0%b3...pptx>

EB -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20d0%b3%d0%b3...d1%80%d1%83%d1%81.pptx>

all CBs for reports are here: <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_info
graphics_fldr/budget_realizations_fldr

Current IYR slides only for the last IYR - <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_info
graphics_fldr

They stopped produce monthly CB for IYRs: but there are the last ones (for May for example):

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%d0%b4%d0%b0%d0%bd%d0%b0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20d0%b8%20d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82/%d0%98%d1%81%d0%bf%d0%be%d0%bb%d0%bd%d0%b5%d0%bd%d0%b8%d0%b5%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b0/ru/%d0%9e%d1%82%d1%87%d0%b5%d1%82%d1%8b/d0%bd%68-3610-0094-f1ee9b063cb8.xml

EYR -

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%d0%b4%d0%b0%d0%bd%d0%b0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20d0%b8%20d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82/%d0%98%d1%81%d0%bf%d0%be%d0%bb%d0%bd%d0%b5%d0%bd%d0%b8%d0%b5%20d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b0/ru/%d0%9e%d1%82%d1%87%d0%b5%d1%82%d1%8b/307f5be-53df-3510-c1a5-d734ed5dc71b.xml

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance provides visibility for readers by the following parameters, such as file extension, file size, file creation date and file modification date, including time (hours, minutes, seconds). This can be seen 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_citizens/citizens/cbudget_and_info
graphics_fldr/gosbudgeting_params_fldr

Government Reviewer

Opinion:

Comments: Дата определяется на основании Приказа Министра финансов Республики Казахстан от 9 января 2018 года № 15 «Об утверждении Правил составления и представления гражданского бюджета на стадиях бюджетного планирования и исполнения бюджетов».

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

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

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

Answer:

<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_info_graphics_fldr/gosbudgeting_params_fldr

Source:

CB for 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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr

The folder "Гражданский бюджет на 2019-2021 годы" and the file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" - CB for EBP

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Correct 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_info_graphics_fldr/gosbudgeting_params_fldr And:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

Comments: Researcher provided an invalid link. The presentation of the Citizen budget on the adopted law on the republican budget for 2019-2021 was posted on February 18, 2019 at this link (third document from above). Correct 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_info_graphics_fldr/gosbudgeting_params_fldr And:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

Government Reviewer

Opinion:

Comments: 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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr. На основании Постановления Мажилиса Парламента РК от 29 августа 2018 года № 643 проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы». 2.

<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_info_graphics_fldr/gosbudgeting_params_fldr. На основании Закона Республики Казахстан от 30 ноября 2018 года № 197-VI. «О республиканском бюджете на 2019 – 2021 годы». 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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr. На основании Закона Республики Казахстан от 5 июля 2019 года № 263-VI ЗРК. «О внесении изменений и дополнений в Закон Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы»».

Researcher Response

There are the same links. Please check

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

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

Citizens budget (budget statement) on the draft republican budget for 2019-2021

Source:

CB for 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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr

The folder "Гражданский бюджет на 2019-2021 годы" and the file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" - CB for EBP

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Citizen budget for the republican budget for 2019-2021.

Comments: Researcher provided an invalid link. The presentation of the Citizens budget on the adopted law on the republican budget for 2019-2021 was posted on February 18, 2019 at this link (third document from above). Correct 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_info_graphics_fldr/gosbudgeting_params_fldr And:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

Government Reviewer

Opinion:

Comments: 1. «Гражданский бюджет (добюджетное заявление) по проекту республиканского бюджета на 2019-2021годы». 2. «Гражданский бюджет по республиканскому бюджету на 2019-2021годы». 3. «Гражданский бюджет по уточненному республиканскому бюджету на 2019 годы (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 Budget is produced and which budget document it simplifies.

Answer:

1. Citizens Budget (Budget Statement) for the Draft Budget 2019-21 - Prognosis of the Social Economic Development of Kazakhstan 2019-2023 (Budget Statement)

<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_info_graphics_fldr/gosbudgeting_params_fldr (direct link)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%bf%d0%be%20%d0%a0%d0%91%20%d0%bd%d0%b0%202019-2021%20%d0%b3%d0%b3.pptx>

2. Citizens Budget for Enacted Budget (The national budget for the republican budget for 2019-2021. February 18, 2019) as was proposed by reviewer

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

Source:

CB for 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_citizens/citizens/cbudget_and_info_graphics_fldr/gosbudgeting_params_fldr

The folder "Гражданский бюджет на 2019-2021 годы" and the file "Гражданский бюджет(добюджетное заявление) по проекту республиканского бюджета на 2019-2021 годы.pptx" - CB for EBP

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The national budget for the republican budget for 2019-2021. February 18, 2019

Comments: The Citizens Budget for the Republican Budget for 2019-2021, published on the website of the Ministry of Finance on February 18, 2019, indicates the version of the budget that corresponds to the final law on the republican budget signed by the President on November 30, 2018.

Considering that 4 days before the signing of the Law on the Republican Budget, significant amendments were made to it, the links proposed by the researcher to earlier versions of the Civil Budget are not relevant.

Government Reviewer

Opinion:

Comments: 1. Постановление Мажилиса Парламента РК от 29 августа 2018 года № 643 проект Закона Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы». 2. Закон Республики Казахстан от 30 ноября 2018 года № 197-VI. «О республиканском бюджете на 2019 – 2021 годы». 3. Закона Республики Казахстан от 5 июля 2019 года № 263-VI ЗРК. «О внесении изменений и дополнений в Закон Республики Казахстан «О республиканском бюджете на 2019 – 2021 годы»».

Researcher Response

I believe that the most important document among CBs is CB for EBP, because it has to be discussed most with people. The culture of the population involvement in the budget starts with the discussions of plans, not dissemination of well-designed facts. So I prefer to not change an answer. FJ

However I put another link on the CB for EB:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

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 2017 and FY 2018

Source:

<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

Comment:

Statistical bulletins for the year 2018

Statistical bulletins for the year 2017

Peer Reviewer

Opinion: Agree

Comments: Researcher indicated links and period correctly

Government Reviewer

Opinion: I choose not to review this question

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

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

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the

reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

<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

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. At least every quarter, and within three months of the period covered

Comments: The website of the Ministry of Finance lists sections with statistical bulletins by year. A detailed study of it showed that in 2017 the IYRs for January was published on 03/01/2017, the IYRs for February - 04/03/2017, the IYRs for March - 02/05/2017, and the IYRs for June - 04/04/2017.

There are No IYRs for July 2017. It can be seen if you go through the years through 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_budgeting/budgeting/reports_fldr
2018: <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
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_budgeting/budgeting/reports_fldr

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

The OBS 2019 examined the following 12 monthly reports: December 2017, January - November 2018. Of these twelve reports, five were published within 1 month and the remaining seven were published within three months. Answer adjusted to "C."

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

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

Statistical Bulletin #12 04 February 2019

Statistical Bulletin #11 25 December 2018

Statistical Bulletin #10 29 November 2018

Statistical Bulletin #9 01 November 2018

Statistical Bulletin #8 01 October 2018

Statistical Bulletin #7 05 September 2018

Statistical Bulletin #6 31 July 2018

Statistical Bulletin #5 05 July 2018

Statistical Bulletin #4 30 May 2018

Statistical Bulletin #3 28 April 2018

Statistical Bulletin #2 02 April 2018

Statistical Bulletin #1 06 March 2018

Source:

<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

Comment:

Peer Reviewer

Opinion: Agree

Comments: For 2017, Statistical Bulletins were published on the following dates: The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for January 2017 No. 1 was published on 01 March 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for February 2017 No. 2 was published on 03 April 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for March 2017 No. 3 was published on 02 May 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for April 2017 No. 4 was published on 31 May 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for May 2017 No. 5 was published on 04 July 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for June 2017 No. 6 was published on 04 August 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of September 1, 2017 No. 7 was published on 29 August 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of October 1, 2017 No. 8 was published on 04 October 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of November 1, 2017 No. 9 was published on 31 October 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of December 1, 2017 No. 10 was published on 30 November 2017 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of January 1, 2018 No. 11 was published on 04 January 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of February 1, 2018 No. 12 was published on 02 February 2018 Link for 2017:

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 For 2018, Statistical Bulletins were published on the following dates: The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on February 1, 2018 No. 1 was published on 06 March 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on March 1, 2018 No. 2 was published on 02 April 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on April 1, 2018 No. 3 was published on 28 April 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of May 1, 2018 No. 4 was published on 30 May 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of June 1, 2018 No. 5 was published on 05 July 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of July 1, 2018 No. 6 was published on 31 July 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on August 1, 2018 No. 7 was published on 05 September 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of September 1, 2018 No. 8 was published on 01 October 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on October 1, 2018 No. 9 was published on 01 November 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on November 1, 2018 No. 10 was published on 29 November 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of December 1, 2018 No. 11 was published on 25 December 2018 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of January 1, 2019 No. 12 was published on 04 February 2019 Link to The statistical bulletins for 2018: 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

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

It is indicated on the website 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

Name of the document, extension, size, date and time created, date and time amended.

In the properties of the document the date is even earlier.

Статистический бюллетень МФ РК на 1 января 2019 года № 12.xlsx 558.1 КБ 04.02.19 9:28:49 04.02.19 9:28:49

Статистический бюллетень МФ РК на 1 декабря 2018 года № 11.xlsx 455.4 КБ 25.12.18 17:15:24 25.12.18 17:15:24

Статистический бюллетень МФ РК на 1 ноября 2018 года № 10.xlsx 570.9 КБ 29.11.18 9:40:14 29.11.18 9:40:14

Статистический бюллетень МФ РК на 1 октября 2018 года № 9.xlsx 568.4 КБ 01.11.18 17:14:56 01.11.18 17:14:56

Статистический бюллетень МФ РК на 1 сентября 2018 года № 8.xlsx 558.4 КБ 01.10.18 16:36:56 01.10.18 16:36:56

Статистический бюллетень МФ РК на 1 августа месяц 2018 года № 7.html 580 Байт 05.09.18 15:29:21 05.09.18 15:29:21

Статистический бюллетень МФ РК на 1 июля 2018 года № 6.html 543 Байт 31.07.18 15:12:16 05.09.18 15:28:42

Статистический бюллетень МФ РК на 1 июня 2018 года № 5.html 495 Байт 05.07.18 9:32:04 01.08.18 12:22:25

Статистический бюллетень МФ РК на 1 мая 2018 года № 4 493 Байт 30.05.18 16:46:48 01.08.18 12:21:44

Статистический бюллетень МФ РК на 1 апреля 2018 года № 3.html 560 Байт 28.04.18 18:01:19 01.08.18 12:21:03

Статистический бюллетень МФ РК на 1 марта 2018 год № 2 508 Байт 02.04.18 9:29:19 01.08.18 12:20:25

Статистический бюллетень МФ РК на 1 февраля 2018 года № 1 1.3 КБ 06.03.18 10:13:05 01.08.18 12:19:34

Source:

<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

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance provides visibility for readers by the following parameters, such as file extension, file size, file creation date and file modification date, including time (hours, minutes, seconds). This can be seen 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/reports_fldr/statistical_bulletin_fldr

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

Answer:

<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

Source:

<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

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher indicated the link correctly: <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_bulletin_fldr

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

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

Source:

[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/reports_fldr)
[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)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The document is published in html and .xlsx/.xls format

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: IYRs are publicly available in the period no later than three months after the reporting period ends It can see on the Link:

[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/reports_fldr)

[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)

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

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

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

Answer:

Statistical Bulletin of the MF Kazakhstan as for 1 January 2019 #12
Statistical Bulletin of the MF Kazakhstan as for 1 December 2018 #11
Statistical Bulletin of the MF Kazakhstan as for 1 November 2018 #10
Statistical Bulletin of the MF Kazakhstan as for 1 October 2018 #9
Statistical Bulletin of the MF Kazakhstan as for 1 September 2018 #8
Statistical Bulletin of the MF Kazakhstan as for 1 August 2018 #7
Statistical Bulletin of the MF Kazakhstan as for 1 July 2018 #6
Statistical Bulletin of the MF Kazakhstan as for 1 June 2018 #5
Statistical Bulletin of the MF Kazakhstan as for 1 May 2018 #4
Statistical Bulletin of the MF Kazakhstan as for 1 April 2018 #3
Statistical Bulletin of the MF Kazakhstan as for 1 March 2018 #2
Statistical Bulletin of the MF Kazakhstan as for 1 February 2018 #1

Source:

<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

Comment:

FY 2017 and FY 2018

The government published first 11 months of FY 2018 and the last month of FY 2017, so before 31 Dec 2018 – this includes the 12 IYRs

Peer Reviewer

Opinion: Agree

Comments: For 2017, Statistical Bulletins had full title of the IYRs: The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for January 2017 No. 1 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for February 2017 No. 2 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for March 2017 No. 3 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for April 2017 No. 4 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for May 2017 No. 5 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan for June 2017 No. 6 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on August 1, 2017 No. 7 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of September 1, 2017 No. 8 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on October 1, 2017 No. 9 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of November 1, 2017 No. 10 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of December 1, 2017 No. 11 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of January 1, 2018 No. 12 Link for 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_budgeting/budgeting/reports_fldr

For 2018, Statistical Bulletins had full title of the IYRs: The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on February 1, 2018 No. 1 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on March 1, 2018 No. 2 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on April 1, 2018 No. 3 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of May 1, 2018 No. 4 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of June 1, 2018 No. 5 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of July 1, 2018 No. 6 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on August 1, 2018 No. 7 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of September 1, 2018 No. 8 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on October 1, 2018 No. 9 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan on November 1, 2018 No. 10 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of December 1, 2018 No. 11 The statistical bulletin of the Ministry of Finance of the Republic of Kazakhstan as of January 1, 2019 No. 12 Link to The statistical bulletins for 2018: <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

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

a. Yes

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info
graphics_fldr

Comment:

By this link the current "citizens version" of the IYRs is available every new month.
But there is no archive for those "citizens version" of the IYRs

The MinFin issued citizens versions of IYRs until July 2018, but stopped to focus on the citizens versions of the PBS, EBP, and EB.

Peer Reviewer

Opinion: Agree

Comments: The visualization of the IYRs published on the website of the Ministry of Finance, in principle meets the requirements of the research methodology OBC. But as the researcher noted, the "citizens version" of the IYRs was published only until July 1, 2018. This can be viewed at 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_info
graphics_fldr/budget_realizations_fldr

Government Reviewer

Opinion: I choose not to review this question

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 2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance published a semi-annual review of the implementation of the republican budget for the first half of 2018. You can see it at this link:

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%t6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

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

Source:

<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_info_graphics_fldr/semiannual_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_citizens/citizens/cbudget_and_info_graphics_fldr/semiannual_report)

Comment:

Peer Reviewer

Opinion: Agree

Comments: A half-year review of the execution of the republican budget for the first half of 2018 was published on the website of the Ministry of Finance on 28 August 2018. This is almost 8 weeks after the midpoint. The overview can be viewed at 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_info_graphics_fldr/semiannual_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_citizens/citizens/cbudget_and_info_graphics_fldr/semiannual_report)

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

28/8/2018

Source:

<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_info_graphics_fldr/semiannual_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_citizens/citizens/cbudget_and_info_graphics_fldr/semiannual_report)

Comment:

it is pointed in the directory with all semi-annual reports

Peer Reviewer

Opinion: Agree

Comments: A half-year review of the execution of the republican budget for the first half of 2018 was published on the website of the Ministry of Finance on 28/08/2018. The overview can be viewed at this link: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info

graphics_fldr/semiannual_report

Government Reviewer

Opinion: I choose not to review this question

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 of publication is indicated at the web-site: date and time.

created amended

28.08.18 10:55:59 28.08.18 10:55:59

Source:

[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_citizens/citizens/cbudget_and_info)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info

graphics_fldr/semiannual_report

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance provides visibility for readers by the following parameters, such as file extension, file size, file creation date and file modification date, including time (hours, minutes, seconds). It can be seen on the link:

[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_citizens/citizens/cbudget_and_info)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info

graphics_fldr/semiannual_report

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%93d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%93d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3d1%80%d0%b0d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bbd1%83%d0%b3d0%be%d0%b4d0%be%d0%b2d0%be%d0%b9%20d0%be%d1%82d1%87d0%b5d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Source:

http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%93d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%93d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3d1%80%d0%b0d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bbd1%83%d0%b3d0%be%d0%b4d0%be%d0%b2d0%be%d0%b9%20d0%be%d1%82d1%87d0%b5d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Comment:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info graphics_fldr/semiannual_report is the link on all semi-annual reports of MoF

it is shorter than

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%d0%b4%d0%b0%d0%bd%d0%b0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml - direct link on the semi-annual report of 2018

Peer Reviewer

Opinion: Agree

Comments: A half-year review of the implementation of the republican budget for the first half of 2018 is published on the website of the Ministry of Finance at this link:

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%d0%b4%d0%b0%d0%bd%d0%b0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml Other links provided by the researcher do not work.

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

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

Source:

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%d0%b4%d0%b0%d0%bd%d0%b0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Comment:

Link "Приложение" (Attachments)

Peer Reviewer

Opinion: Agree

Comments: The semi-annual review of the implementation of the republican budget for the 1st half of 2018 is published on the website of the Ministry of Finance in two formats: .docx and .xlsx You can see the link:

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%d0%b4%d0%b0%d0%bd%d0%b0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Government Reviewer

Opinion: I choose not to review this question

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

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

produce the document.

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The report is published on the website of the Ministry of Finance by this link two months after the end of the reporting period. You can see this link: [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_citizens/citizens/cbudget_and_info)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info
graphics_fldr/semiannual_report

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

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

Answer:

Semiannual review of republic's budget implementation for the 1st half of 2018

Source:

Semiannual review of republic's budget implementation for the 1st half of 2018

Comment:

"Полугодовой обзор исполнения республиканского бюджета за 1 полугодие 2018 года"

Peer Reviewer

Opinion: Disagree

Suggested Answer: REVIEW OF THE IMPLEMENTATION OF THE REPUBLICAN BUDGET FOR THE FIRST HALF OF 2018

Comments: If you open a document, then inside its name is different. But the meaning remains the same. You can see the link:

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: On the website of the Ministry of Finance, I did not find a Citizens budget version of the semi-annual report on the implementation of the republican budget for the first half of 2018

Government Reviewer

Opinion: I choose not to review this question

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 2017

Source:

http://www.minfin.gov.kz/irj/portal/anonymoust?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymoust/kz.ecc.anonymoust/kz.ecc.anonym_budgting/budgting/reports_fldr/early_reports

Comment:

Peer Reviewer

Opinion: Agree

Comments: Researcher has indicated the correct fiscal year

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

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

Source:

<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/y_early_reports

Comment:

Peer Reviewer

Opinion: Agree

Comments: The report on the implementation of the republican budget for 2017 was published on the website of the Ministry of Finance published on June 21, 2018. You can see 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/reports_fldr/y_early_reports

Government Reviewer

Opinion: I choose not to review this question

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

21/6/2018

Source:

<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/y

early_reports

Comment:

Peer Reviewer

Opinion: Agree

Comments: The report on the implementation of the republican budget for 2017 was published on the website of the Ministry of Finance published on 21/06/2018. You can see the link: [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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

The date and time of publication is indicated at the website

created amended

21.06.18 18:23:49 21.06.18 18:26:50

[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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Source:

[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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The website of the Ministry of Finance provides visibility for readers by the following parameters, such as file extension, file size, file creation date and file modification date, including time (hours, minutes, seconds). This can be seen on the link:

[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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

[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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Source:

[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/reports_fldr/early_reports)

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

"Отчет об исполнении республиканского бюджета за 2017 год"

Comment:

Peer Reviewer

Opinion: Agree

Comments: Researcher indicated the link correctly <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/early_reports

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

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

Source:

<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/early_reports

Attachments "Приложения"

Tables "Таблицы"

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

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

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

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

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

Answer:
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The report on the execution of the republican budget for 2017 was published on the website of the Ministry of Finance on June 21, 2018, 5 months and 21 days after the end of the fiscal year. You can see 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/reports_fldr/early_reports

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Report of the Government of Kazakhstan on Implementation of the Republic's Budget for 2017

Source:
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/early_reports

Comment:
Explanatory note has a name "Explanatory note to the Report of the Government of Kazakhstan on Implementation of the Republic's Budget for 2017"

Peer Reviewer

Opinion: Disagree

Suggested Answer: Report on the presentation of the annual report of the Government of the Republic of Kazakhstan on the implementation of the

republican budget for 2017 in the Parliament of the Republic of Kazakhstan Astana, Senate of the Parliament on May 23, 2018.
Comments: The researcher wrote the name of the section on the site. The report consists of 5 documents, which are called: 1. Report on the presentation of the annual report of the Government of the Republic of Kazakhstan on the implementation of the republican budget for 2017 in the Parliament of the Republic of Kazakhstan Astana, Senate of the Parliament on May 23, 2018 2. EXECUTION OF THE REPUBLICAN BUDGET for 2017 (presentation) 3. REPORT OF THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN ON THE IMPLEMENTATION OF THE REPUBLICAN BUDGET FOR 2017 (EXPLANATORY NOTE TO THE REPORT OF THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN ON THE IMPLEMENTATION OF THE REPUBLIC OF BUDGET 2017) 4. Appendix 5. Tables Documents can be viewed at 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_budgeting/budgeting/reports_fldr/yearly_reports

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Since in the assessment we refer to all documents of the report, it is necessary to leave a common name, and not the name of only the report of the Minister

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

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

Answer:

b. No

Source:

the slides (as a separate images) are on the page with a link below. The attachment (ПРИЛОЖЕНИЯ) is excel file for downloading.

[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_citizens/citizens/cbudget_and_info)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info](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_info)
graphics_fldr/Republic_budget_execution_fldr

Comment:

at the moment of the research, there were no Russian-language slides due to some technical problem (Images are not been viewed)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: A presentation is attached to the report on the website of the Ministry of Finance. When studying it, it is clear that she is prepared for visual accompaniment of the text of the speech: Annual report of the Government of the Republic of Kazakhstan on the implementation of the republican budget for 2017 in the Parliament of the Republic of Kazakhstan Astana, Senate of the Parliament on May 23, 2018. The presentation opens on the site and there were no technical errors. The content of the presentation does not meet the requirements of the research methodology, as long as it does not explain the reasons for the items of expenditure responsible for the implementation of the budget and the authors who can be contacted for further clarifications. So, presentation cannot be recognized as a "citizens version" of the YER. You can see it on the link:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/2.%20%d0%9f%d1%80%d0%b5%d0%b7%d0%b5%d0%bd%d1%82%d0%b0%d1%86%d0%b8%d1%8f.pdf>

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

After further consultation with the researcher, they agreed that the pretension should not be recognized as a citizens version of the YER.

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

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

Answer:
FY 2017

Source:
Web-site was upgraded and now link is:
<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

(old link) <http://esep.kz/rus/showin/article/3105>

Comment:
The AR evaluated 2017 year, 323 pages.

Peer Reviewer

Opinion: Agree

Comments: The researcher indicated the first link correctly. Link to the old version of the site does not work.

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

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

Source:

16.05.2018 - Report in Majilis

<http://esep.kz/r3/about/news/byudzhet-2017-mazhilis-rassmotrel-otchety-pravitelstva-i-schetnogo-komiteta.html>

<http://esep.kz/r3/about/news/vystuplenie-predsdatelya-schetnogo-komiteta-natali-godunovoy-na-prezentatsii-v-mazhilise-parlamenta.html>

23.05.2018 - Report in Senate

<http://esep.kz/r3/about/news/pravitelstvo-i-schetnyy-komitet-predstavili-senatoram-otchety-ob-ispolnenii-respublikanskogo-byudzhe.html>

<http://esep.kz/r3/about/news/vystuplenie-predsdatelya-schetnogo-komiteta-natali-godunovoy-na-prezentatsii-v-senate-parlamenta-re.html>

Old links:

<http://esep.kz/rus/showin/article/3106>

<http://esep.kz/rus/showin/article/3069>

<http://esep.kz/rus/showin/article/3070>

Comment:

On the old web site explanation, now (since February of 2019) the links are not available:

16.05.2018 and then 15.06.2018 The AR was presented in the Parliament by the head of the Supreme Audition Institute, with the presentation of the main findings, and then the AR was accepted by Parliament, and these news were published on the website of the SAI (<http://esep.kz/rus/showin/article/3106>; <http://esep.kz/rus/showin/article/3108>).

There is no concrete date of publishing on the page of the report itself at the site of the SAI.

But if we take into account the taxonomy method of SAI website, where each new document has the number higher than previous one, we can conclude that SAI put the AR for FY2017 (<http://esep.kz/rus/showin/article/3105>) before 29.06.2018 (The last news from the SAI has date 29.06.2018: <http://esep.kz/rus/showin/article/3138>), and just before this news from 15.06.2018: <http://esep.kz/rus/showin/article/3106>, which number higher (+1) than the article of the website with AR itself. So the date of the publication is less than 6 months after FY.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. 12 months or less, but more than six months, after the end of the budget year

Comments: The researcher refers to the dates indicated under the name of the press releases of the Accounts Committee, as May 16, 2018 - a speech in the lower house of the Mazhilis parliament and May 23, 2018 - a speech in the upper house of the parliament. Parliament - Senate. As a source of information, a reference was made to the press service of the parliament. However, it was stated on the parliament's website that the lower house of the Mazhilis parliament reviewed the report of the Accounts Committee on June 5, 2018, and the upper house of the Senate parliament reviewed this report on June 11, 2018. This can be viewed on the links: Overview of the report in the Majilis on June 5, 2018 - <http://www.parlam.kz/ru/mazhilis/news-details/id41988/1/1> Senate Report Review June 11, 2018 - <http://www.parlam.kz/en/senate/press-center/article/36022> The same dates are confirmed by publications in the news for this period. This can be viewed on the links: <https://vlast.kz/novosti/33545-mazilis-rassmotrel-otcet-pravitelstva-i-schetnogo-komiteta-ob-ispolnenii-budzeta-za-2018-god.html> - June 5, 2018 <https://informburo.kz/novosti/mazhilis-odobril-otchyoty-pravitelstva-i-schyotnogo-komiteta-po-ispolneniyu-byudzheta-za-2017-god.html> - June 5, 2018 <https://www.kazpravda.kz/news/ekonomika/mazhilis-rassmotrel-otcheti-pravitelstva-i-schetnogo-komiteta-ob-ispolnenii-rb-na-2017-god> - June 5, 2018 <https://kazpravda.kz/news/ekonomika/senat-rassmotrel-otcheti-pravitelstva-i-schetnogo-komiteta-ob-ispolnenii-budzheta> - June 11, 2018 Therefore, the dates indicated by the researcher are incorrect. The website of the Accounts Committee was changed, and all documents were published on it on the same day - December 7-8, 2018. Links to the old version of the site do not work. Therefore, it is impossible to establish the exact date of publication of the report on the site, since the report itself was not contained in the press releases as an appendix. It can be assumed that if the Accounts Committee complies with the requirements for the rules for filling official sites, then it published a report for 2017 within 7 days after the Senate approved the upper house of parliament. Conditionally, this is the period from June 11 to June 17, 2018. In the current version of the site, a budget execution report was published on December 19, 2018.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Indeed the web-site was redesigned and all files had been reloaded in December 2018 (for example AR: <http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>). However before they were on the site in time, and I downloaded AR which was on site already in June 2018. I believe the issue of the question AR-2 is to assess the real work on the openness and transparency of the Accounts Committee but not the quality of their IT department which could not put the correct date on the new website. My opinion that 'a' is fine for this question. FJ

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
15/6/2018

Source:
After the updating the site of Counting committee all old (transferred) documents have date of the publication - December, 2018
<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Old links
<http://esep.kz/rus/showin/article/3106>
<http://esep.kz/rus/showin/article/3105>

Comment:
There was no concrete date of publishing on the page of the report itself at the site of the SAI.
But if we took into account the taxonomy method of SAI website, where each new document has the number higher than previous one, we can conclude that SAI put the AR for FY2017 (<http://esep.kz/rus/showin/article/3105>) before this news from 15.06.2018: <http://esep.kz/rus/showin/article/3106>, which number higher (+1) than the article of the website with AR itself. So the date of the publication is between 13.06.2018 (<http://esep.kz/rus/showin/article/3104>) and 15.06.2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 19/12/2018

Comments: The researcher refers to the dates indicated under the name of the press releases of the Accounts Committee, as May 16, 2018 - a speech in the lower house of the Mazhilis parliament and May 23, 2018 - a speech in the upper house of the parliament. Parliament - Senate. As a source of information, a reference was made to the press service of the parliament. However, it was stated on the parliament's website that the lower house of the Mazhilis parliament reviewed the report of the Accounts Committee on June 5, 2018, and the upper house of the Senate parliament reviewed this report on June 11, 2018. This can be viewed on the links: Overview of the report in the Majilis on June 5, 2018 - <http://www.parlam.kz/ru/mazhilis/news-details/id41988/1/1> Senate Report Review June 11, 2018 - <http://www.parlam.kz/en/senate/press-center/article/36022> The same dates are confirmed by publications in the news for this period. This can be viewed on the links: <https://vlast.kz/novosti/33545-mazilis-rassmotrel-otcet-pravitelstva-i-schetnogo-komiteta-ob-ispolnenii-budzeta-za-2018-god.html> - June 5, 2018 <https://informburo.kz/novosti/mazhilis-odobril-otchyoty-pravitelstva-i-schyotnogo-komiteta-po-ispolneniyu-byudzheta-za-2017-god.html> - June 5, 2018 <https://www.kazpravda.kz/news/ekonomika/mazhilis-rassmotrel-otcheti-pravitelstva-i-schetnogo-komiteta-ob-ispolnenii-rb-na-2017-god> - June

5, 2018 <https://kazpravda.kz/news/ekonomika/senat-rassmotrel-otcheti-pravitelstva-i-schetnogo-komiteta-ob-ispolnenii-budzheta> - June 11, 2018
Therefore, the dates indicated by the researcher are incorrect. The website of the Accounts Committee was changed, and all documents were published on it on the same day - December 7-8, 2018. Links to the old version of the site do not work. Therefore, it is impossible to establish the exact date of publication of the report on the site, since the report itself was not contained in the press releases as an appendix.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Indeed the web-site was redesigned and all files had been reloaded in December 2018 (for example AR: <http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>). However before they were on the site in time, and I downloaded AR which was on site already in June 2018. I believe the issue of the question AR-2 is to assess the real work on the openness and transparency of the Accounts Committee but not the quality of their IT department which could not put the correct date on the new website. My opinion that the date listed here' is correct

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:

The date is not indicated at the Website of the Accounting Committee, the properties of the document indicated the date of 14 May 2018.
The date was determined by the analysis of media 16 May 2018
<https://www.kazpravda.kz/news/ekonomika/508-milliardov-tenge-bili-ispolzovani-neeftivno-v-2017-godu--schetnii-komitet>
But if we take into account the taxonomy method of SAI website, where each new document has the number higher than previous one, we can conclude that SAI put the AR for FY2017 (<http://esep.kz/rus/showin/article/3105>) before this news from 15.06.2018:
<http://esep.kz/rus/showin/article/3106>, which number higher (+1) than the article of the website with AR itself. So the date of the publication is between 13.06.2018 (<http://esep.kz/rus/showin/article/3104>) and 15.06.2018.

Source:

Old links:

<http://esep.kz/rus/showin/article/3104>

<http://esep.kz/rus/showin/article/3105>

<http://esep.kz/rus/showin/article/3106>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Accounts Committee website provides readers with access to the following parameters, such as file size, file creation date, and file modification date, including time (hours, minutes, seconds). This can be seen at the link: <http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Source:

<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Old link, where AR was published before site upgrade:

<http://esep.kz/rus/showin/article/3105>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The first link indicated by the researcher is correct. links to the old version of the site do not work.

Government Reviewer

Opinion: I choose not to review this question

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

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

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Old link, where AR was published before site upgrade:

<http://esep.kz/rus/showin/article/3105>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The document is published in pdf format, therefore, cannot be considered readable.

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: On the website of the Accounts Committee, the audit report was published on December 19, 2018, which is 11 months and 19 days after the end of the fiscal year. You can view the link: <http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

Answer:

Conclusion summary to the Kazakhstani Government Report on Implementation of Republic's Budget for 2017

Source:

<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Old link, where AR was published before site upgrade:

<http://esep.kz/rus/showin/article/3105>

Comment:

On the web-site the name is: "The main provisions of the Report of the Accounts Committee on the execution of the republican budget for 2017" but inside the document: "Conclusion summary to the Kazakhstan Government Report on Implementation of Republic's Budget for 2017"

Peer Reviewer

Opinion: Agree

Comments: CONCLUSION TO THE REPORT OF THE GOVERNMENT OF THE REPUBLIC KAZAKHSTAN ON EXECUTION REPUBLICAN BUDGET FOR 2017
<http://esep.kz/upload/iblock/940/ZAKLYUCHENIE.pdf>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

b. No

Source:

<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Old link, where AR was published before site upgrade:

<http://esep.kz/rus/showin/article/3105>

Comment:

Peer Reviewer

Opinion: Agree

Comments: On the website of the Accounts Committee, I did not find a citizen version of the audit report for 2017. You can see the link:

<http://esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

a. Yes

Source:

http://online.zakon.kz/Document/?doc_id=39076509

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: Information on fiscal activities is published on the Open Government portal - "Open Budgets". Link: <https://budget.egov.kz/> In addition, the official website where all the normative acts that have been registered with the Ministry of Justice (law on the budget, etc.) are published is the Reference Control Bank Link you can see: <http://zan.gov.kz/ru/> Another portal where all regulatory acts are also published is Information and legal system of regulatory legal acts of the Republic of Kazakhstan of the Ministry of Justice - «Adilet». Link: <http://adilet.zan.kz/rus/index/docs> The draft budget and the approved budget law are published on the website of the Ministry of Finance.

http://www.minfin.gov.kz/irj/servlet/prt/portal/prteventname/HtmlbEvent/prtroot/pcd!3aportal_content!2fmf!2fkz.ecc.desktop!2fkz.ecc.KMNavigation/documents?

152928000000&Uri=/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9%20%D0%BF%D1%80%D0%BE%D1%86%D0%B5%D1%81%D1%81/%D0%9F%D0%BB%D0%B0%D0%BD%D0%B8%D1%80%D0%BE%D0%B2%D0%B0%D0%BD%D0%B8%D0%B5%20%D0%B8%20%D0%BF%D1%80%D0%BE%D0%B3%D0%BD%D0%BE%D0%B7%D0%B8%D1%80%D0%BE%D0%B2%D0%B0%D0%BD%D0%B8%D0%B5/%D0%9F%D1%80%D0%BE%D0%B5%D0%BA%D1%82%20%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20%D0%BE%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B0%D0%BD%D1%81%D0%BA%D0%BE%D0%BC%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/ru&layoutSetMode=exclusive&rndLayoutSet=ConsumerExplorer_ui An analytical report on the implementation of the republican budget is published on the website of the Ministry of Industry and Infrastructure Development. Link:<http://miid.gov.kz/ru/pages/analiticheskij-otchet-ob-ispolnenii-respublikanskogo-byudzhetaza-2017-god> A report on budget execution is published on the website of the Ministry of Finance, an audit report is published on the website of the Accounts Committee.
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%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%BF%D1%80%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml http://www.minfin.gov.kz/irj/servlet/prt/portal/prtroot/pcd!3aportal_content!2fmf!2fkz.ecc.desktop!2fkz.ecc.KMNavigation/1490827269016&Uri=/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%94%D0%B5%D1%8F%D1%82%D0%B5%D0%BB%D1%8C%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%98%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%BD%D1%8B%D0%B5%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D1%8B/%D0%9F%D0%BE%D0%B4%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D0%B0%20%D0%A1%D0%B1%D0%BE%D1%80%20%D0%B8%20%D0%BA%D0%BE%D0%BD%D1%81%D0%BE%D0%BB%D0%B8%D0%B4%D0%B0%D1%86%D0%B8%D1%8F%20%D1%84%D0%B8%D0%BD%D0%B0%D0%BD%D1%81%D0%BE%D0%B2%D0%B8%D0%B9%20%D0%B8%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D0%B8/kz&layoutSetMode=exclusive&rndLayoutSet=ConsumerExplorer_ui Resource Zakon.kz is a private and paid site.

Government Reviewer

Opinion: I choose not to review this question

GQ-1b. On these websites/portals, can revenue and/or 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.

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

Answer:

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

Source:

http://online.zakon.kz/Document/?doc_id=39076509

Comment:

Actually both revenue and expenditure data can be viewed and saved as text with tables

Peer Reviewer

Opinion: Agree

Comments: Information on fiscal activities is published on the Open Government portal - "Open Budgets". Link: <https://budget.egov.kz/> In addition, the official website where all the normative acts that have been registered with the Ministry of Justice (law on the budget, etc.) are published is the Reference Control Bank. Link you can see: <http://zan.gov.kz/ru/> Another portal where all regulatory acts are also published is Information and legal system of regulatory legal acts of the Republic of Kazakhstan of the Ministry of Justice – «Adilet». Link: <http://adilet.zan.kz/rus/index/docs> The draft budget and the approved budget law are published on the website of the Ministry of Finance.

http://www.minfin.gov.kz/irj/servlet/prt/portal/prteventname/HtmlbEvent/prtroot/pcd!3aportal_content!2fmf!2fkz.ecc.desktop!2fkz.ecc.KMNavigation/documents?

152928000000&Uri=/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9%20%D0%BF%D1%80%D0%BE%D1%86%D0%B5%D1%81%D1%81/%D0%9F%D0%BB%D0%B0%D0%BD%D0%B8%D1%80%D0%BE%D0%B2%D0%B0%D0%BD%D0%B8%D0%B5%20%D0%B8%20%D0%BF%D1%80%D0%BE%D0%B3%D0%BD%D0%BE%D0%B7%D0%B8%D1%80%D0%BE%D0%B2%D0%B0%D0%BD%D0%B8%D0%B5/%D0%9F%D1%80%D0%BE%D0%B5%D0%BA%D1%82%20%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20%D0%BE%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B0%D0%BD%D1%81%D0%BA%D0%BE%D0%BC%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/ru&layoutSetMode=exclusive&rndLayoutSet=ConsumerExplorer_ui An analytical report on the implementation of the republican budget is published on the website of the Ministry of Industry and Infrastructure Development. Link:<http://miid.gov.kz/ru/pages/analiticheskij-otchet-ob-ispolnenii-respublikanskogo-byudzhetaza-2017-god> A report on budget execution is published on the website of the Ministry of Finance, an audit report is published on the website of the Accounts Committee.
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%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%BF%D1%80%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

8808b98794ea_0_.xml http://www.minfin.gov.kz/irj/servlet/prt/portal/prtroot/pcd!3aportal_content!2fmf!2fkz.ecc.desktop!2fkz.ecc.KMNavigation?1490827269016&Uri=/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%94%D0%B5%D1%8F%D1%82%D0%B5%D0%BB%D1%8C%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%98%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%BD%D1%8B%D0%B5%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D1%8B/%D0%9F%D0%BE%D0%B4%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D0%B0%20%D0%A1%D0%B1%D0%BE%D1%80%20%D0%B8%20%D0%BA%D0%BE%D0%BD%D1%81%D0%BE%D0%BB%D0%B8%D0%B4%D0%B0%D1%86%D0%B8%D1%8F%20%D1%84%D0%B8%D0%BD%D0%B0%D0%BD%D1%81%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%B8%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D0%B8/kz&layoutSetMode=exclusive&rndLayoutSet=ConsumerExplorer_ui Resource Zakon.kz is a private and paid site.

Government Reviewer

Opinion: I choose not to review this question

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

Answer:

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

Source:

http://online.zakon.kz/Document/?doc_id=39076509

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: On the website of the Ministry of Industry and Infrastructure Development, a consolidated analytical report on the implementation of the republican budget has been published since 2014. Link: <http://miid.gov.kz/ru/kategorii/ispolnenie-byudzheta-4> A report on the implementation of the republican budget has been published on the website of the Ministry of Finance since 2012. Link: http://xn--80amgpggo2f8d73a.xn--e1anb.xn--80ao21a/irj/servlet/prt/portal/prtroot/pcd!3aportal_content!2fmf!2fkz.ecc.desktop!2fkz.ecc.KMNav78?15394=/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9%20%D0%BF%D1%80%D0%BE%D1%86%D0%B5%D1%81%D1%81/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%93%D0%BE%D0%B4%D0%BE%D0%B2%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C/ru&layoutSetMode=exclusive&rndLayoutSet=ConsumerExplorer_th On the Open Government portal "Open Budgets" information has been published since 2016. Link: <https://budget.egov.kz/archive/budgetprogram?page=1437> All the republican budgets adopted since 1997 are published on the website of the Reference Control Bank of Normative Acts. Link: <http://zan.gov.kz/client/#!/search/results/s=%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9+%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82> The republican budgets have been published on the "Adilet" website since 1997. Link: <http://adilet.zan.kz/rus/search/docs/fulltext=%D0%BE+%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B0%D0%BD%D1%81%D0%BA%D0%BE%D0%BC+%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5&pagesize=100&va=%D0%97%D0%90%D0%9A> Reports of the Accounts Committee on the execution of the republican budget have been published on the website of the Accounts Committee since 2010. link: <http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/> Resource Zakon.kz is a private and paid site.

Government Reviewer

Opinion: I choose not to review this question

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.

Answer:

b. No

Source:

http://online.zakon.kz/Document/?doc_id=39076509

Comment:

only texts and tables

Peer Reviewer

Opinion: Agree

Comments: All portals and sites contain only a text and tabular form of presentation of the revenue and expenditure parts of the republican budget

Government Reviewer

Opinion: I choose not to review this question

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

http://online.zakon.kz/Document/?doc_id=30364477

Comment:

The Budget Code of the Republic of Kazakhstan includes the following:
Special part Section 3. Development, consideration, approval of the budget.
Chapter 11. Basics of Budget Planning
Chapter 12. Budget Development, including Article 67-1. Citizens Budget
Chapter 13. The main provisions of the process of review and approval of the draft budget
Section 4. Budget execution
Chapter 15. General provisions on budget execution
Chapter 16. Budget Execution Process
http://online.zakon.kz/Document/?doc_id=30364477#pos=2520;54

Peer Reviewer

Opinion: Agree

Comments: Kazakhstan has laws governing the management of public finances and an audit of their implementation. This is the Budget Code, in which there is a section that describes the requirements for the development of the budget, the provision of reporting information. It: Special part Section 3. Development, review, approval of the budget. Chapter 11. The basics of budget planning Chapter 12. Development budget, including article 67-1. Citizens Budget Chapter 13. The main provisions of the process of consideration and approval of the draft budget Section 4. Budget Execution Chapter 15. General Provisions on Budget Execution Chapter 16. The budget execution process Link to the code:

<http://zan.gov.kz/client/#!/doc/42587/rus> Also, the government decree dated August 24, 2017 No. 502 approved the rules for developing the draft republican budget. Link to the rules: <http://zan.gov.kz/client/#!/doc/114203/rus> Since April 24, 2017, government decree No. 503 has been in force, which describes the rules for the preparation and submission of an annual report on the implementation of the republican budget. Clause 11 of these rules obliges the government to annually submit to the parliament and the counting committee a report on the implementation of the republican budget for the past financial year. Link: <http://zan.gov.kz/client/#!/doc/114204/rus>

Government Reviewer

Opinion: I choose not to review this question

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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public->

[information-officer/rti-act-details.html](#)) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

1. http://online.zakon.kz/Document/?doc_id=39415981 Law of the Republic of Kazakhstan on Access to Information November 16, 2015 № 401-V ZRK
- 2 http://online.zakon.kz/Document/?doc_id=1005029 Constitution of the Republic of Kazakhstan, August 30, 1995, as amended by Law No. 284 of 7th October 1998, Articles 18, 20 and 31
3. http://online.zakon.kz/Document/?doc_id=37724730 Law of the Republic of Kazakhstan On State Audit and Financial Control

Comment:

1. http://online.zakon.kz/Document/?doc_id=39415981 Law of the Republic of Kazakhstan on Access to Information November 16, 2015 № 401-V ZRK

Article 1. Basic concepts used in this Law 4) Internet portal of open budgets - a component of the web portal of "electronic government", which provides placement of budget reports, consolidated financial statements, the results of state audit and financial control, as well as public discussion of draft budget programs and reports on the implementation of budget programs;

Stat'ya 6. Informatsiya, dostup k kotoroy ne podlezhit ogranicheniyu 9) o formirovaniy i raskhodovaniy sredstv iz respublikanskogo i mestnogo byudzheta, za isklucheniym svedeniy, sodержashchikh gosudarstvennyye sekrety; 10) o kontrole za raskhodovaniym sredstv iz respublikanskogo i mestnogo byudzheta, za isklucheniym svedeniy, sodержashchikh gosudarstvennyye sekrety;

Stat'ya 16. Razmeshcheniye informatsii na internet-resursakh: informatsiyu ob ispol'zovanii sredstv respublikanskogo i mestnogo byudzheta, Natsional'nogo fonda Respubliki Kazakhstan; 4. Naryadu so svedeniyami, ukazannymi v punkte 3 nastoyashchey stat'i, gosudarstvennyye organy v predelakh svoey kompetentsii takzhe dolzhny razmeshchat' na internet-resursakh:

1) informatsiyu v sfere byudzhetnykh sredstv:

projekty respublikanskogo i mestnykh byudzhetov;

3) otchety rukovoditeley ispolnitel'nykh organov, finansiruyemykh iz mestnogo byudzheta;

10. Na internet-resursakh poluchateley byudzhetnykh sredstv razmeshchayetsya informatsiya, kasayushchayasya ispol'zovaniya sredstv, vydelennykh iz gosudarstvennogo byudzheta, i ne otnesennaya k informatsii s ogranichennym dostupom.

Stat'ya 17. Razmeshcheniye informatsii na veb-portale «elektronnogo pravitel'stva» 3. Na internet-portale otkrytykh byudzhetov obladatelyami informatsii, ukazannymi v podpunkte 1) stat'i 8 nastoyashchego Zakona, razmeshchayetsya byudzhetnaya otchetnost', konsolidirovannaya finansovaya otchetnost', rezul'taty gosudarstvennogo audita i finansovogo kontrolya, a takzhe provoditsya publichnoye obsuzhdeniye projektov byudzhetnykh programm i otchetov o realizatsii byudzhetnykh programm. Razmeshcheniye informatsii na internet-portale otkrytykh byudzhetov osushchestvlyayetsya v poryadke, ustanovlennom upolnomochennym organom v sfere informatizatsii po soglasovaniyu s tsentral'nym upolnomochennym organom po gosudarstvennomu planirovaniyu i tsentral'nym upolnomochennym organom po ispolneniyu byudzheta.

Развернуть

1790/5000

Article 6. Information, access to which is not subject to restriction 9) on the formation and expenditure of funds from the republican and local budgets, with the exception of information containing state secrets; 10) on control over the expenditure of funds from the republican and local budgets, with the exception of information containing state secrets;

Article 16. Placement of information on Internet resources: information on the use of funds from the republican and local budgets, the National Fund of the Republic of Kazakhstan; 4. Along with the information specified in clause 3 of this article, state bodies, within their competence, must also post on Internet resources:

1) information in the field of budgetary funds:

projects of the republican and local budgets;

3) reports of the heads of executive bodies financed from the local budget;

10. Information on the use of funds allocated from the state budget and not related to information with limited access is placed on the Internet resources of budget recipients.

Article 17. Placement of information on the web portal of "electronic government" 3. On the Internet portal of open budgets, the holders of the information specified in subparagraph 1) of article 8 of this Law post budget reports, consolidated financial statements, results of state audit and financial control There is also a public discussion of draft budget programs and reports on the implementation of budget programs. Information is placed on the Internet portal of open budgets in accordance with the procedure established by the authorized body in the field of informatization, in coordination with the central authorized body for state planning and the central authorized body for budget execution.

- 2 http://online.zakon.kz/Document/?doc_id=1005029 Constitution of the Republic of Kazakhstan, August 30, 1995, as amended by Law No. 284 of 7th October 1998, Articles 18, 20 and 31

3. http://online.zakon.kz/Document/?doc_id=37724730 Law of the Republic of Kazakhstan On State Audit and Financial Control

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher who referred to the Constitution, the Law on Access to Information and the Law on State Audit and Financial Control. The researcher indicated all the links correctly. However, the researcher did not mention the Law on Public councils. Article 5 of this law prescribes the powers of social activists who are members of public councils under any state body. In particular, it is indicated that the powers of public councils at the republican and local levels of government include: 1) discussion of draft budget programs of the administrator of budget programs, draft strategic plans or programs for the development of territories, draft state and government programs; 2) discussion of the implementation of budget programs by the administrator of budget programs, strategic plans or development programs of territories, state and government programs; 4) discussion of reports of the administrator of budget programs on the implementation of budget programs. The law can be viewed at this link: <http://adilet.zan.kz/rus/docs/Z1500000383> In addition, the researcher did not mention the Law on Local Government and Self-Government in the Republic of Kazakhstan. Article 6 of this law prescribes the competence of deputies of Maslikhats. The terms of reference include:

1) approval of plans, economic and social programs for the development of the corresponding territory, local budget and reports on their implementation, including approval of budget programs implemented by akims of the district in the city (separately for each district in the city); 9) control over the implementation of the local budget, territorial development programs; 9-1) consideration of the annual report on the budget execution of the audit commissions of regions, cities of republican significance, the capital; 9-2) making proposals to the audit commissions of regions, cities of republican significance, the capital to include objects of state audit and financial control in the work plan of the audit commissions. The law can be viewed at this link: http://adilet.zan.kz/rus/docs/Z010000148_

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

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

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

Answer:

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

Source:

<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
Приложение 1 (Annex 1)

Comment:

Administrative units accounting for all expenditures are presented.

Peer Reviewer

Opinion: Agree

Comments: Appendix 1 to the Executive's Budget Proposal for 2019-2021 indicates the state bodies that will spend budget funds. It is: Presidential Administration, Office of the Prime Minister, National Center for Human Rights, Office of the Supreme Judicial Council, Ministry of the Interior, Ministry of Foreign Affairs, Ministry of Finance, Ministry of Education and Science, Ministry of Energy, Ministry of Investment and Development, Ministry of National Economy, Ministry of Defense and aerospace industry, Ministry of Social Development, Accounts Committee for Monitoring the Implementation of the Republican Budget, Agency of the Republic of Kaz Khanate for Civil Service and Anti-Corruption Affairs, Office of the Constitutional Council, Central Election Commission, Ministry of Justice, National Security Committee, Foreign Intelligence Service, Supreme Court, Prosecutor General's Office, Ministry of Health, State Guard Service, Ministry of Culture and Sports, Ministry of Defense, Ministry Agriculture, Ministry of Health, Ministry of Labor and Social Welfare, Ministry of Investment and Development, Minister Information and communication system.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<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

Comment:

All expenditures are presented by functional classification

Peer Reviewer

Opinion: Agree

Comments: Appendix 1 to the Executive's Budget Proposal for 2019-2021 shows the costs of 15 functional groups. It: 1. General public services, 2. Defense, 3. Public order, security, legal, judicial, criminal executive activity, 4. Education, 5. Health, 6. Social assistance and social security, 7.

Housing and communal services, 8. Culture, sports, tourism and information space, 9. Fuel and energy complex and subsoil use, 10. Agriculture, water, forestry, fisheries, specially protected natural areas, environmental protection and wildlife, land relations, 11. Industry, architectural, urban planning and construction activities, 12. Transport and communications, 13. Other, 14. Debt service, 15. Transfers Link:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%0%b5%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

<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

Comment:

Kazakhstan budget has functional classification which is compatible with international standards.

Peer Reviewer

Opinion: Agree

Comments: Appendix 1 to the Executive's Budget Proposal for 2019-2021 shows the costs of 15 functional groups. The budget classification coincides with the examples proposed in the narrative. It is: 1. General public services, 2. Defense, 3. Public order, security, legal, judicial, criminal executive activity, 4. Education, 5. Health, 6. Social assistance and social security, 7. Housing and communal services, 8. Culture, sports, tourism and information space, 9. Fuel and energy complex and subsoil use, 10. Agriculture, water, forestry, fisheries, specially protected natural areas, environmental protection and wildlife, land relations, 11. Industry, architectural, urban planning and construction activities, 12. Transport and

communications, 13. Other, 14. Debt service, 15. Transfers Link:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

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

Answer:

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

Source:

<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

Comment:

The Budget expenditures are not presented by economic classification in a details

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher that the annex to the Executive's Budget Proposal for 2019-2021 indicates wrote only the name of the program for which a certain amount of money is allocated to the state body. But there is no detailed description. For example, in direction 2, "Defense," the Ministry of the Interior was asked to allocate 060 under the program "Organization of activities in the field of prevention and liquidation of emergency situations of natural and man-made nature" 56 458 698 tenge.

Link:<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b0%d0%b2%d0%b3%d1%83%d1%81%d1%82/24.08.2018/%d0%bf%d1%80%d0%be%d0%b5%d0%ba%d1%82/%d0%bf%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81%20%d1%8f%d0%b7.rtf>

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?

GUIDELINES:

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

Answer:

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

Source:

<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

Comment:
The expenditures are not presented by economic classification.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher that the annex to Executive's Budget Proposal for 2019-2021 indicates only the name of the program for which a certain amount of money is allocated to the state body. But there is no detailed description. Therefore, the application does not comply with the examples presented in the narrative of the question.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

[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](#)
Annex 1 (Приложение 1)

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that in the appendix to the Executive's Budget Proposal for 2019-2021, expenditures are divided into 15 functional groups. Expenditure programs are represented by the corresponding numbering (001, 002, 015 ...) and correspond to the budget accounts scheme.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

[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)
Annex 2,3 (Приложение 2,3)

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: In Annex 1,2,3 of Executive’s Budget Proposal for 2019-2021 expenses are presented for a five-year period by functional groups, government bodies and programs for a three-year period, disaggregated by year. So, multi-year expenditure estimates are presented by two of the three expenditure classifications (by administrative and functional classification).

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification

Functional classification

Source:

[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)

Comment:

Приложения 2,3

Peer Reviewer

Opinion: Agree

Comments: In Annex 1,2,3 of Executive’s Budget Proposal for 2019-2021 expenses are presented for a five-year period by functional groups, government bodies and programs for a three-year period, disaggregated by year. So, multi-year expenditure estimates are presented by two of the three expenditure classifications (by administrative and functional classification).

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?

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

<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

Comment:

EBP for FY 2019 contains estimates by program for 2020 and 2021.

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal for 2019-2021 was drawn up for 3 years, therefore it contains a detailed breakdown by years: 2019, 2020, 2021. You can see it here: <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

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

<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

Comment:

Annex 1

Peer Reviewer

Opinion: Agree

Comments: In the executive budget proposal for 2019-2021, annexes 1,2,3 indicate the revenue item of the budget, which consists of tax and other revenues. The list of tax revenues includes: 1. income tax (corporate income tax), 2. domestic taxes on goods, work and services (Value Added Tax, Excise taxes, Revenues for the use of natural and other resources, Charges for entrepreneurial and professional activities Gambling Tax) 3. Taxes on international trade and foreign operations (Customs payments, Other taxes on international trade and operations), 4. Mandatory payments levied for the commission of legally significant actions and (or) the issuance of documents by authorized state bodies or officials (State duty). You can see it here: <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

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

<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

Comment:

Individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Приложение 1

Appendix 1

Peer Reviewer

Opinion: Agree

Comments: In the executive budget proposal for 2019-2021, annexes 1,2,3 indicate the revenue item of the budget, which consists of tax, non-tax and other revenues. The list of non-tax revenues includes: 1. Revenues from state property (Revenues of part of the net income of state enterprises Dividends on state-owned state-owned blocks of shares State-owned income on shares in legal entities Income from the rental of state-owned property Remuneration for placing budget funds in bank accounts Interest on loans issued from the state budget Other income from state ownership) 2. Revenues from the sale of goods (works, services) by state institutions financed from the state budget 3. Revenues from public procurement organized by state institutions financed from the state budget 4. Fines, penalties, sanctions, penalties imposed by state institutions financed from the state budget, as well as those contained and financed from the budget (cost estimates) of the National Bank of the Republic of Kazakhstan with the exception of revenues from oil sector organizations and to the Victim Compensation Fund 5. Grants (Financial Assistance) 6. Other non-tax revenues In addition, income from the sale of fixed capital is proposed in the quality of the revenue part of the republican budget, as: 7. Sale of goods from the state material reserve 8. Receipts of transfers (Transfers from downstream government Transfers from regional budgets, budgets of cities of republican significance, the capital Transfers from the National Fund Transfers from the National Fund to the republican budget) The total amount of income for 2019 is proposed in the amount of - 9 634 451 359 tenge. Under column 6. Other non-tax revenues, an amount of 25,676,514 tenge is proposed, which is 0.26% of the total republican budget for 2019.

Government Reviewer

Opinion: Agree

IBP Comment

After further consultation with the researcher, this question has been adjusted to "B." The label "other" and "miscellaneous" accounts for 23.5% of non-tax revenue.

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

GUIDELINES:

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

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

Answer:

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

Source:

[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)

Comment:

Приложения 2,3

Appendix 2,3 present 2020 and 2021

Peer Reviewer

Opinion: Agree

Comments: In the executive budget proposal for 2019-2021, annexes 1,2,3 indicate the revenue item of the budget, which consists of tax, non-tax and other revenues.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

[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)

Comment:

2 year beyond FY2019 (2020 and 2021 FYs)

Peer Reviewer

Opinion: Agree

Comments: In the proposal for the executive budget for 2019–2021, annexes 1, 2, 3 indicate the budget revenue item, which consists of tax, non-tax and other income. Information is disaggregated by year - 2019, 2020, 2021.

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?

GUIDELINES:

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

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

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

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

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

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

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

[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)

Comment:

The interest payments on the outstanding debt for the budget year as a program of Ministry of Finance (Приложение 1 Annex 1, Functional group 14)

The Budget deficit financing (VII) is shown at the bottom of Annex 1 (the amount of net new borrowing required during the budget year)

Current status of Government borrowing is usually here: <http://kazyna.gov.kz/index.php/ru/gosudarstvennyj-dolg-rk?start=1>

Peer Reviewer

Opinion: Agree

Comments: In the Executive's Budget Proposal for 2019–2021, annexes 1, 2, 3 indicate two items of expenditure related to debt. This is government debt servicing (670,471,113 thousand tenge allocated for 2019) and Financing of the budget deficit (945,398,863 thousand tenge for 2019). There is no information on the current status and amount of public debt in Executive's Budget Proposal for 2019-2021. Information for the total debt outstanding at the end of the budget year is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Прогноз поступлений займов, правительственного долга и обслуживанию долга размещен на сайте Минфина в разделе: Главная > Бюджетный процесс > Планирование и прогнозирование > План поступлений займов, правительственного долга и расходов на обслуживание долга

Researcher Response

Regarding GR reviewer's comment on this link [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/loan_income_plan)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/loan_income_plan only one publication has date by 2018 year, it was a forecast of government borrowing and debt from 27.09.18. There is no evidence that this document was a part of EBP tabled to Parliament.

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

Answer:

The interest payments on outstanding debt for the budget year
The amount of net new borrowing required during the budget year

Source:

[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/Annex_1)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/Annex 1

Comment:

14 Обслуживание долга
217 Министерство финансов Республики Казахстан
013 Обслуживание правительственного долга 670 471 113 (x1000 KZT)
14 Debt service
217 Ministry of Finance of the Republic of Kazakhstan
013 Government debt service 670 471 113 (x1000 KZT)

VII. Финансирование дефицита бюджета (использование профицита)
945 398 863
VII. Budget deficit financing (surplus use)
945 398 863

Peer Reviewer

Opinion: Disagree

Suggested Answer: The interest payments on outstanding debt for the budget year

Comments: The researcher noted the correct cost items related to debt servicing. Information for the total debt outstanding at the end of the budget year is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Прогноз поступлений займов, правительственного долга и обслуживанию долга размещен на сайте Минфина в разделе: Главная > Бюджетный процесс > Планирование и прогнозирование > План поступлений займов, правительственного долга и расходов на обслуживание долга

Researcher Response

Regarding GR reviewer's comment on this link [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/loan_income_plan)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/loan_income_plan only one publication has date by 2018 year, it was a forecast of government borrowing and debt from 27.09.18. There is no evidence that this document was a part of EBP tabled to Parliament.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

[http://www.minfin.gov.kz/irj/portal/anonymouse?](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/planing_fldr)

Comment:

information related to composition of total debt outstanding is not presented. Previous EBPs contained this information.

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal for 2019-2021 does not provide such detailed information. You can see the link:

[http://www.minfin.gov.kz/irj/portal/anonymouse?](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/planing_fldr](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/planing_fldr)

Information for the total debt outstanding at the end of the budget year is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Прогноз поступлений займов, правительственного долга и обслуживанию долга размещен на сайте Минфина в разделе: Главная > Бюджетный процесс > Планирование и прогнозирование > План поступлений займов, правительственного долга и расходов на обслуживании долга

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

Answer:

None of the above

Source:

<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

Comment:

Part of this information is here

<http://kazyna.gov.kz/index.php/ru/gosudarstvennyj-dolg-rk?start=1>

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal for 2019-2021 does not provide such detailed information. You can see 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

Information for the total debt outstanding at the end of the budget year is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Прогноз поступлений займов, правительственного долга и обслуживанию долга размещен на сайте Минфина в разделе: Главная > Бюджетный процесс > Планирование и прогнозирование > План поступлений займов, правительственного долга и расходов на обслуживание долга

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

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

GUIDELINES:

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

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

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

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

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

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<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

Comment:

no information related to the macroeconomic forecast

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the draft republican budget for 2019-2021 contains information related to the macroeconomic forecast. You can see 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
Information on the macroeconomic forecast upon which the budget projections are based is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Не согласны. В соответствии с Бюджетным кодексом, макроэкономический прогноз (ПСЭР), который является основой при формировании проект бюджета формируется Министерством национальной экономики. В свою очередь, МНЭ опубликованы ПСЭР на всех этапах, в сроки. economy.gov.kz - сайт МНЭ. Путь: Главная-Экономика в цифрах: итоги и перспективы. Прогнозы социально-экономического развития РК

Researcher Response

The updated PBS document serves as an EBP supporting document and has this information. we can change on "C" because there is information on GDP and inflation forecast.

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

Answer:

Real GDP growth

Inflation rate

Source:

<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

Comment:

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the draft republican budget for 2019-2021 contains information related to the macroeconomic forecast. You can see 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
Information on the macroeconomic forecast upon which the budget projections are based is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Не согласны. В соответствии с Бюджетным кодексом, макроэкономический прогноз (ПСЭР), который является основой при формировании проект бюджета формируется Министерством национальной экономики. В свою очередь, МНЭ опубликованы ПСЭР на всех этапах, в сроки. economy.gov.kz - сайт МНЭ. Путь: Главная-Экономика в цифрах: итоги и перспективы. Прогнозы социально-экономического развития РК

IBP Comment

As the researcher notes in q 15, the updated PBS document serves as an EBP supporting document and contains information on the GDP growth and inflation rate estimates for BY. See Table 2.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

[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)

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

This information is presented in the Prebudget statement , which was presented together with EBP to the Parliament

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Perhaps, we should change the answer to a

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: None of the 6 annexes attached to the draft republican budget for 2019-2021 contains information related to the macroeconomic forecast. You can see the link: [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)

Information on the macroeconomic forecast upon which the budget projections are based is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Agree

Researcher Response

Since in other questions we consider PBS as a document that accompanies the draft budget, we can see all scenarios and risk calculation in PBS. All PBS (I and II stage) and scenarios were placed on Minfin site in this division: [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)

main_macroeconomic_index You can read/check the GDP and other macro indicators risk evaluation by the search "Сценарные прогнозы роста" (Scenario growth forecasts) in PBS (page 8).

IBP Comment

Answer "B" has been selected for cross country consistency. While the EBP's supporting documents do include some discussion of how different forecasts of oil prices will impact revenue and GDP growth, a discussion is missing on the impact of the macroeconomic assumptions on inflation and interest rates.

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

GUIDELINES:

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

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

Answer:

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

Source:

<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
Main law document Article 6, 9, 13

Comment:

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

It concerns pension contributions and new revenue sources like compulsory medical insurance.

Before we could see this at the Fiscal Policy, but last year (as well as several years before) it was not published as a part of the EBP on site; but it is presented to the Parliament.

Peer Reviewer

Opinion: Agree

Comments: The researcher indicated the information correctly. The Executive's Budget Proposal included all the proposals made by the President during his address to the people: Five social initiatives of the President. But a narrative discussion is not included. The president's report can be viewed here: http://www.akorda.kz/ru/speeches/internal_political_affairs/in_speeches_and_addresses/obrashchenie-prezidenta-respubliki-kazakhstan-nanazarbaeva-k-narodu-pyat-socialnyh-iniciativpiv

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18)

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

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

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

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

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

<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

Comment:

No, information that shows how new policy proposals affect revenues is not presented.

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the Executive's Budget Proposal for 2019-2021 contains information related to how new policy proposals, as distinct from existing policies, affect revenues. You can see 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

Information on new policy proposals, as distinct from existing policies, affect revenues is presented in the forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody> - 3. Новые инициативы расходов

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

<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

Comment:

There is some estimations for BY-1 in the updated PBS.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Comments: None of the 6 annexes attached to the Executive's Budget Proposal for 2019-2021 contains expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification). You can see 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

Government Reviewer

Opinion: Agree

Researcher Response

I would agree with peer reviewer that FOR BY-1 there is no real budget views by classification. Let's change to "d".

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

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

<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

Comment:

No, expenditures are not presented by program for BY-1.

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the Executive's Budget Proposal for 2019-2021 contains expenditures for individual programs for the year preceding the budget year (BY-1). You can see 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

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Each administrator of budget programs posts budget programs on his official website. In accordance with the Law on Access to Information, each administrator of budget programs publishes a draft budget program and an approved budget program on the Open Budgets portal.

Researcher Response

Unfortunately, there is no information on program level for BY-1 in namely EBP for 2019-2021.

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

<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

Comment:

expenditure estimates for BY-1 are presented in the updated PBS which was published at the same date were presented to the Prliament

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Peer Reviewer

Opinion: Agree

Comments: On November 26, 2018, the Upper House of the Parliament - the Senate returned the draft budget for revision to the lower house of the Mazhilis. The reason was the approval of the project without taking into account the forecast for lower oil prices. Link to the official press release on the website of the Senate of the Parliament - <http://www.parlam.kz/ru/senate/press-center/article/37451> Links to news in the media -

https://forbes.kz/process/economy/byudjet_rk_na_2019-2021_dollar_po_370_tenge_barrel_nefti_po_55/ <https://informburo.kz/novosti/senat-kazahstana-vernul-proekt-respublikanskogo-byudzheta-na-2019-2021-gody-v-mazhilis.html> On November 28, 2018, the deputies of the Majilis agreed with all the amendments and comments of the upper House of Parliament. Link to the news: <https://informburo.kz/novosti/parlament-kazahstana-prinyal-tryohletniy-byudzhets-uchyotom-novoy-ceny-na-neft-81529.html>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

<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

Comment:

No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification. The EBP for FY 2017 did contain this information.

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the Executive's Budget Proposal for 2019-2021 contains 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). You can see the link: [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)

Government Reviewer

Opinion: Agree

Comments: At the moment, not published, but work in this direction is underway. It is planned to publish during the formation of the budget for 2020-2022.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

[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)

Comment:

No such info in the EBP

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the Executive's Budget Proposal for 2019-2021 contains 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). You can see the link: [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)

Government Reviewer

Opinion: Agree

Comments: At the moment, not published, but work in this direction is underway. It is planned to publish during the formation of the budget for 2020-2022.

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

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

<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

Comment:

No, expenditures are not presented by program for BY-2 and prior years.

The EBP for FY 2017 did contain this information, but that practice has stopped.

Peer Reviewer

Opinion: Agree

Comments: None of the 6 annexes attached to the Executive's Budget Proposal for 2019-2021 contains expenditures are not presented by program for BY-2 and prior years. You can see 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

Government Reviewer

Opinion: Agree

Comments: At the moment, not published, but work in this direction is underway. It is planned to publish during the formation of the budget for 2020-2022.

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

<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

Comment:

No actual data for all expenditures are presented in the budget or supporting budget documentation.

This information had been published in previous EBPs, but that practice stopped.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: None of the 6 annexes attached to the draft republican budget for 2019-2021 contains what is the most recent year presented for which all expenditures reflect actual outcomes. You can see 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
But actual outcomes for 2017-2018 is presented in the annex of forecast of socio-economic development, which is developed preliminarily by the Ministry of National Economy. This document is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Нормами Бюджетного кодекса (статья 71) в проекте бюджета не предусмотрено предоставление ФАКТИЧЕСКИХ ДАННЫХ

Researcher Response

Despite the lack of requirements for the publication of evidence for BY-2, etc., the Ministry of Finance had this practice when planning the budget for 2017-2019. Practice may be better than law, and any budget information should be transparent.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymus?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymus/kz.ecc.anonymus/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Comment:

Revenue estimates for BY-1 by category in the updated PBS which was presented together with EBP to the Parliament

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: None of the 6 annexes attached to the draft republican budget for 2019-2021 contains budget documentation present revenue by category for the year preceding the budget year (BY-1)/ You can see the link: <http://www.minfin.gov.kz/irj/portal/anonymus?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymus/kz.ecc.anonymus/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-1.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymus?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymus/kz.ecc.anonymus/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Comment:

individual sources of revenue are presented for BY-1 in the updated PBS which was presented together with EBP to the Parliament

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, individual sources of revenue are not presented for BY-1.

Comments: None of the 6 annexes attached to the draft republican budget for 2019-2021 contains individual sources of revenue for the year preceding the budget year (BY-1). You can see the link: <http://www.minfin.gov.kz/irj/portal/anonymus?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymus/kz.ecc.anonymus/kz.ecc.anonym_budgeting/budgeting/planing_fldr
But individual sources of revenue for the year preceding the budget year (BY-1) is presented in the annex of forecast of socio-economic development,

which is developed preliminarily by the Ministry of National Economy. This document "Forecast of socio-economic development of the Republic of Kazakhstan for 2018 - 2022" is published on the website of the Ministry of National Economy, not on the website of the Ministry of Finance. Both documents - the draft of the republican budget and the forecast of socio-economic development, are simultaneously submitted by the government to the Parliament. Therefore, we can conditionally say that these data are published, but on different sites, by different government agencies and at different periods. <https://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Government Reviewer

Opinion: Agree

IBP Comment

After further review, this question has been adjusted to "D." While the updated PBS presented alongside the EBP does include some revenue information on BY-1, it is presented by category (tax and nontax) and not individual sources.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

<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

Comment:

revenue estimates for BY-1 have been updated from the original enacted levels in the updated PBS, which was presented together with EBP to the Parliament <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

<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

Comment:

Neither in PBS, which was presented together with EBP to the Parliament <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

This information had been published in previous EBPs, but that practice stopped.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that these documents were not attached to the draft budget for 2019-2021, nor to the forecast for socio-economic development.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

[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)

Comment:

Neither in PBS, which was presented together with EBP to the Parliament <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

This information had been published in previous EBPs, but that practice stopped.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that these documents were not attached to the draft budget for 2019-2021, nor to the forecast for socio-economic development.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

[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)

Comment:

This information had been published in previous EBPs, but that practice stopped.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that these documents were not attached to the draft budget for 2019-2021, nor to the forecast for socio-economic development.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The provisions of the Budget Code (Article 71) in the draft budget do not provide for the ACTUAL DATA

IBP Comment

This questions examines if the EBP provides actual figures for revenue data, and not if the law requires it. Answer choice "D" maintained.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

[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.anonym_budgeting/budgeting/planing_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/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.anonym_budgeting/budgeting/planing_fldr)
Only interest payments on the debt is in the Appendix 1 (as a program of the Minfin).

Comment:

some information is presented in the updated PBS, it excludes some core elements, namely whether debt is domestic or external.

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

While some periodic data on state debt is open on the site of MF of Kazakhstan including BY-1 [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.anonym_citizens/citizens/cbudget_and_info)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info)
[graphics_fldr/state_debt_fact](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonym_citizens/citizens/cbudget_and_info)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to government debt is not presented.

Comments: In the link that the researcher pointed out, information on state debt has been published since 2019 and is not relevant according to the conditions of the research methodology. In the appendix and in the text of the draft republican budget for 2019-2021, there is no accumulated debt, only the amount for servicing the government debt is indicated. The sum is published on the portal of the Treasury Committee; this is a different website and cannot be used as a justification on this issue. In the forecast of socio-economic development, which is submitted to the Parliament simultaneously with the draft budget, the amount of debt is indicated only at the end of 2016.

Government Reviewer
Opinion: Agree

Researcher Response

We chose "c" answer, because some information related to government borrowing and debt for BY-1 (2018), including its composition presents in PBS. Please check the "Приложение 1 к Проекту прогноза социально-экономического развития на 2019 – 2023 годы" (Appendix 1 to the Draft Forecast of socio-economic development for 2019 - 2023 - to PBS), 'Показатели обязательств государства' (State Obligations indicators) and find there domestic debt and external debt sum and share in GDP, and below in the Budget Indicators - deficit of budget, all digits related to 2018. I would change only the link on Minfin website: 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/main_macroeconomic_index

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

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

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

Comment:

No actual data for government debt are presented in the budget (EBP) or supporting budget documentation. Neither in PBS <http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>
While some periodic data on state debt is open on the site of MF of Kazakhstan 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_info_graphics_fldr/state_debt_fact

This information had been published in previous EBPs, but that practice stopped.

Peer Reviewer
Opinion: Agree

Comments: The researcher correctly noted that information about the most recent year presented for which the debt figures reflect actual outcomes is not attached to the draft budget for 2019-2021, nor to the forecast for socio-economic development.

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: The provisions of the Budget Code (Article 71) in the draft budget do not provide for the ACTUAL DATA

IBP Comment

This questions examines if the EBP provides actual figures for government debt, and not if the law requires it. Answer choice "D" maintained.

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

Only revenue on BY 2019 presents in the EBP (main law Article #3; Appendix \$4 to EBP - "Revenue volume to National fund of Kazakhstan; and Appendix #1 (4.4.)) and tranfert from the National fund in the main law (EBP), Article #7

No explanation about National Fund, but there is some explanations about organising new security funds (Article #4 of the main law)

There is no information on the main extra-budgetary funds, such as Pension Fund, Social Insurance Fund, Employment Fund.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that in the appendix 1, 2, 3 to the draft law on the republican budget for 2019-2021, only transfers from the national fund are indicated in the revenue part. There is no information on financing other extrabudgetary funds from the national fund.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's

finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

No, central government finances are not presented on a consolidated basis. There is no information on the main extra-budgetary funds, such as Pension Fund, Social Insurance Fund, Employment Fund.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted the lack of information on other extrabudgetary funds in the draft republican budget for 2019-2021 and its annexes. You can see the link: <http://www.minfin.gov.kz/irj/portal/anonymous?>

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Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

EBP (Draft budget Law) in the articles 11, 12, 13 provides information on the transfers from the republican budget to local budgets. There is a list of expenses, but there is no a detailed articles of expences by regions and no narrative discussion in the EBP. Attachment 1 provides actual figures of the amount of transfers (functional group 15)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
Comments: Articles 11, 12, 13 of the draft law on the republican budget for 2019-2021 describe which area for which purpose the transfer of a certain amount of money is carried out, as well as for which social categories. For example, article 12 proposes to allocate 13,390,036 thousand tenge to the city of Shymkent in connection with a change in its status. In July 2018, it became a city of republican significance, and its budget ceased to correspond to the level of budgetary provision. Or in article 13 it is indicated that the amounts allocated in the regions with article 11 (and the name of the region and the transfer amount are clearly stated in article 11) must be spent on 29 types of expenses. Also, as the researcher noted, in applications 1,2,3 the total amount of money that will be transferred from the National Fund is indicated. You can see the link:[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)

Government Reviewer

Opinion: Agree

Researcher Response

A narrative discussion presents only regarding the Shymkent city's status change.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

[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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Comment:

Actually there is a few mentions of some vulnerable groups in EBP, but there is no "financial impact of policies" on different groups of citizens. However the following groups (as an example) are mentioned:

Main draft law - Article 13 - 1) 2) - civil servants from Ministry of Internal Affairs (Policy); 12) - 14) disable people 17-20) - teachers; 8) - help by income.

But we can find also in the Attachment #1 the line (1-204-020) with the program of MIA "Promoting the nationalization of the gender goals of

sustainable development in Central Asian countries"

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the draft republican budget for 2019-2021 mentions categories of professions, social groups and regions, but did not analyze their financial incentives. No similar information was provided in the forecast of socio-economic development.

Government Reviewer

Opinion: Agree

IBP Comment

For cross-country comparability, this answer has been adjusted to "D." This question looks to see if the EBP includes alternative displays of expenditure in addition to and beyond the more common administrative, economic, and functional. The program cited by the researcher is for a program, which is a sub-administrative classification and does not qualify for use in this answer.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

Disabled and civil servants

Peer Reviewer

Opinion: Disagree

Suggested Answer: Distribution of health expenditures Distribution of education expenditures Disabled and civil servants Military personnel Police officers

Comments: The categories of citizens and professions listed in my answer in the draft republican budget are subject to additional financial incentives without specifying regions.

Government Reviewer

Opinion: Agree

Researcher Response

Please look 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/la w_about_resbudget приложение 1,2,3... (Attachment 1,2,3 or other) there is no any mention about Policy impacts based on income ... Policy impacts based on age Distribution of health expenditures - NO by geographic region Distribution of education expenditures NO by geographic region Other displays of expenditure (please specify).... - yes some, I mentioned before in 36 - yes, such as disabled and civil servants, military personnel, police officers - but these are others.

IBP Comment

For cross-country comparability, this answer has been adjusted to "none of the above." This question looks to see if the EBP includes alternative displays of expenditure in addition to and beyond the more common administrative, economic, and functional. The examples cited by the researcher are for sub-administrative classifications and do not qualify for use in this answer.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym/kz.ecc.anonym_budgeting/budgeting/planing_fldr Attachment 1 to the Draft Budget Law and Draft Budget Law itself.

Comment:

Estimates of all transfers to public corporations are presented, with some description included. For example, in the Draft Budget Law Article 16: to «KaragandaLikvidshakht» for reimbursement to miners; Article 15 Distribution and (or) procedure for the use of funds on the development of productive employment and mass entrepreneurship are determined on the basis of the decision of the Government of the Republic of Kazakhstan - which related to the Attachment 1 to the Draft Budget Law. (p 4, 9,14,15 6-213-068;10-212-264) expenses on these purposes.

There is the following information in the Attachment 1 to the Draft Budget Law.

Targeted transfers to public corporations include: Nazarbaev University and Nazarbaev Schools (p.7, 9) Astana EXPO-2017 (p 13 13-243-065) ; Financial center "Astana" (p 12 13-217-099)

Credits/state guarantees to Agrarian credit corporatio, Baiterek Holding, Kazakhstan Development Bank, BRK-leasing, Zhilishniy Bank of Kazakhstan (p 14-15: 10-212-262; 11-242-242,219; 13-242-217; 220;231)

Charter capital increase for KazvodKhoz, National Agro Study center, "Baiterek" holding ; BRK-leasing; National holding "Zerde"; "Kazakstan Engeneering" (p.16 11-212-241; 269)

(9-241-036, 041) - Development of some energetics projects (without discussion)

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that some estimates of transfers to public corporations for at 3 budget year are described in the draft law on the republican budget for 2019-2021 and its annexes.

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting

documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

<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

Comment:

Yes, the core information is presented for all quasi-fiscal activities. Attachment #1 to the Draft Budget Law : for example (p12, 12-242-212) - "Subsidies of interest rates for lending and financial leasing for the purchase of cars by passenger carriers according to socially significant messages and operators of cars (containers)"; (p14 10-212-262; 264) - Loans of Agrarian Credit Corporation JSC for carrying out activities to support the subjects of the agro-industrial complex | Crediting of regional budgets for the development of productive employment and mass entrepreneurship ; (p 15 13-242-231) - Budget crediting of JSC "Housing Construction Savings Bank of Kazakhstan" for the provision of preliminary and intermediate housing loans, also it could be (p15 13-242-220) Lending to Baiterek National Management Holding JSC to ensure competitiveness and sustainability of the national economy

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that some information on quasi-fiscal activities for 3 budget years are described in the draft law on the republican budget for 2019-2021 and its annexes.

Government Reviewer

Opinion: Agree

IBP Comment

For cross-country comparison, this answer was revised from "b" to "c". IBP was unable to confirm that all quasi-fiscal activities were presented in the EBP.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

<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

Comment:

Yes, information is presented, but it excludes some core elements or some financial assets. The Annex 1 Draft Budget Law, p.15 (1-217-006) provides information on acquisition of shares of international financial organizations (expenditures), while p.16 (6-1-1) provides information on the revenue from selling of financial actives. And information about State Asset Management (1-217-94) is presented, but there is no list of all financial assets and their value estimation.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that the draft law on the republican budget for 2019-2021 and its appendices provide information disaggregated by the servicing of state acts, but the amount of assets is not specified.

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Attachement 1 to the 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)

[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)

Comment:

Information is presented, but it excludes some nonfinancial assets.

According to the budget classification, (p1-2; 2-1 from 1 to 9, with missing "2" - the informaion about "Receipts of the part of the net income of the National Bank of the Republic of Kazakhstan" is excluded, then from 2 to 6 according the Budget classification (<http://adilet.zan.kz/rus/docs/V14E0009756>) is presented, but also with some exlusions (Fines, penalties, sanctions, penalties imposed by government agencies, funded from the state budget, as well as those maintained and financed from the budget (cost estimates) of the National Bank of the Republic of Kazakhstan, on the organizations of the oil sector; Technical help grants; etc)

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The researcher correctly pointed out that the draft law on the republican budget for 2019-2021 and its appendices indicate the amount of money that will be spent within three years on servicing state assets, but it is impossible to establish what types of assets are specified.

Government Reviewer

Opinion: Agree

IBP Comment

While the EBP does provide information on "Proceeds from the sale of fixed capital" this does not qualify as information on the stock or acquisition of

nonfinancial that can be used to reply to this question. Answer changed to "D" for cross country comparability.

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

<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

Comment:

Estimates of expenditure arrears are not presented.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that the draft law on the republican budget for 2019-2021 and its appendices do not contain an estimate of the debt on expenses. There is only an amount for servicing government debt.

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting

their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Draft Budget Law and Attachment 1 to the Draft Budget Law http://www.minfin.gov.kz/irj/portal/anonymou?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymou/kz.ecc.anonymou/kz.ecc.anonym_budgeting/budgeting/planing_fldr

Comment:

Draft Budget Law Article 4

Information is presented, but it excludes some core elements or some contingent liabilities.

Establish that the income of the corresponding budget is credited according to the Social Tax code for classifying the budget revenues of the Unified Budget Classification - arrears of contributions previously transferred to the Pension Fund, State Center for Pension Payments, Mandatory Medical Insurance Fund, State Social Insurance Fund, Employment Fund, as well as deductions of road users, previously received by the Road Fund. At the same time, taxpayers operating under contracts for subsoil use, in which guarantees of stability of the tax regime remain, reduce the aforementioned deductions or social tax on deductions to the State Social Insurance Fund, the Mandatory Social Health Insurance Fund, calculated in accordance with the laws of the Republic of Kazakhstan social insurance "and" On compulsory social health insurance."

Article 5 "reduction of rates on employer contributions to compulsory social health insurance" but the discussion is not analytical and doesn't content the argumentation and explanations. Attachment 1 to the Draft Budget Law (p9 5-226-061;066; partly 067)

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that the draft law on the republican budget for 2019-2021 contains the norms on state guarantees in relation to certain types of payments. However, the researcher made an inaccuracy in the article numbers; this information is contained in article 4 and paragraph 29 of article 13.

Government Reviewer

Opinion: Agree

43. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government’s future liabilities and the sustainability of its finances over the longer-term, asking whether “core” information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

[9781484331859.xml](#)) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

There is no information related to future liabilities and the sustainability of finances over the longer term in the EBP.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that in the draft law on the republican budget for 2019-2021 there are no forecasts or analytics of threats and opportunities in a 10-year period.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

Attachment 1 to the Draft Budget Law <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

Comment:

Sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Attachment 1 to the Draft

Budget Law (p 2, 2-5-2) "financial grants".

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that in annexes 1,2,3 to the draft law on the republican budget for 2019-2021, grants are indicated in the revenue part of the budget. For example, in 2019, it was assumed that financial assistance under this article would amount to 2,102,097 thousand tenge. But there is no detailed disclosure of the sources of grants, as well as the purposes for which these grants will be spent.

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to tax expenditures is not presented.

Source:

[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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Comment:

There is no information related to tax expenditure

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that in appendix 1,2,3 to the draft law on the republican budget for 2019-2021 and in the text of the draft law there is no information about the tax expenses of the state or government.

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

Budget Code of the Republic of Kazakhstan dated December 4, 2008 No. 95-IV (with amendments and additions as of January 15, 2019)

https://online.zakon.kz/Document/?doc_id=30364477#pos=705;-58&sdoc_params=text%3D%25D1%2586%25D0%25B5%25D0%25BB%25D0%25B2%25D1%258B%25D0%25B5%26mode%3Dindoc%26topic_id%3D30364477%26spos%3D1%26tSynonym%3D1%26tShort%3D1%26tSuffix%3D1&sdoc_pos=9

Comment:

Budget Code of the Republic of Kazakhstan Chapter 3. Budget Structure Article 11. Budget Revenues

3. Revenues are not earmarked, with the exception of earmarked transfers. Introduction of new types of income, cancellation or modification of existing ones are carried out with the obligatory introduction of amendments or additions to this Code.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

[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)

Comment:

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. Government servants from the Parliament and MF were advised many times by us to accomplish EBP with Explanatory notes, as it was before (in 2006 for example), but situation is still unchanged.

Peer Reviewer

Opinion: Agree

Comments: The draft law on the republican budget for 2019-2021 and its annexes contains information on how much money will be allocated to certain social and professional groups. These expense items are the actual execution of the president's instructions learned in two messages to the people of Kazakhstan in 2018. For example, the message of January 10, 2018 or the message of the president of October 5, 2018. You can see them at these links: http://www.akorda.kz/en/addresses/addresses_of_president/poslanie-prezidenta-respubliki-kazahstan-n-nazarbaeva-narodu-kazahstana-10-yanvary-2018-g http://www.akorda.kz/en/addresses/addresses_of_president/poslanie-prezidenta-respubliki-kazahstan-n-nazarbaeva-narodu-kazahstana-5-oktyabrya-2018-g But there is no information in the draft budget that these items of expenditures will be allocated precisely as the realization of the political goals. In addition, Appendix 1 to the draft budget in the second functional group indicates that in 2019 the Central Election Commission will be allocated 3,264,036 thousand tenge for organizing and conducting elections. However, there is no explanation for these cost items in the draft budget law. You can see the link: [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 Moreover, media monitoring shows that during this period, the President in his speeches actively denied that elections are planned in 2019, despite the fact that he has already signed a budget law for 2019-2021. Links to publications in the media: <https://kursiv.kz/news/politika/2018-12/nazarbaev-v-kazahstane-ne-budet-dosrochnykh-prezidentskikh-vyborov> <https://ru.sputniknews.kz/society/20181228/8676472/nazarbaev-vybory-intervyu.html>

Government Reviewer

Opinion: Agree

Comments: When forming the budget, an explanatory note is developed, which reflects ways to improve the situation and solve problems, achieve the goals and planned target indicators defined in the draft strategic plan of the state body, as well as in the territory development program. An explanatory note on the budget for 2019-2021 has not been posted. An explanatory note on the budget for 2020-2022 is available on the website www.legalacts.egov.kz.

IBP Comment

As the Government Reviewer notes, the explanatory note for 2019-2021 was not published. As this question evaluates the 2019 budget, this answer is scored "D."

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

[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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Comment:

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 situation with publishing has not changed

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the draft law on the republican budget for 2019-2021 and its appendices do not contain such information.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

[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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Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the draft law on the republican budget for 2019-2021 and its appendices do not contain such information.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the draft law on the republican budget for 2019-2021 and its appendices do not contain such information.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

Performance targets are not assigned to nonfinancial data on results in Draft Budget Law (EBP).

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the draft law on the republican budget for 2019-2021 and its appendices do not contain information about nonfinancial data on results.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

<http://www.minfin.gov.kz/irj/portal/anonymous?>

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Comment:

The Draft Budget Law has no narrative discussion on the country's most impoverished populations, but it has a special article #13 with mentioning the programs and Government decisions regarding some target groups of people. For example on p 4 Article 13-8) consist of "payments of state targeted social assistance" , which is for poorest people; 29) compensation for losses due to the reduction of the tax burden of low-wage workers to increase their wages.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Comments: The researcher correctly noted that in the draft law on the republican budget for 2019-2021 there is a mention of support for people with an average per capita income that does not exceed the poverty line in the format of targeted social assistance. But in appendices 1,2,3 to the draft budget there is not even the amount of money that would be planned to be allocated for targeted social assistance. Similarly, there is no more detailed estimate for maintaining the poorest segments of the population. Link: <http://www.minfin.gov.kz/irj/portal/anonymous?>

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Government Reviewer

Opinion: Agree

Researcher Response

If we take in account that PBS was a part of EBP (page 35 of PBS for example) and the presentation of MinFin to Parliament which is open to public as well <http://www.parlam.kz/mazhilis/download/12013> and <http://www.parlam.kz/mazhilis/download/12012> - presentation of the budget by the Ministry of Finance to Parliament from 13.09.2018 (<http://www.parlam.kz/ru/mazhilis/committee-works/presenter/6>) slides (pages) 8, 27 for example, we can tell that benefit directly the country's most impoverished populations are presented.

IBP Comment

Answer choice "C" confirmed. The updated PBS is considered a supporting document of the EBP.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions

from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

Preliminary schedule for consideration of draft Strategic Plans of state bodies, draft budget programs and budget applications of administrators of republican budget programs for 2019-2021 at the Republican Budget Commission

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c%28.06.2018/%d0%93%d1%80%d0%b0%d1%84%d0%b8%d0%ba%20%d0%a0%d0%91%d0%9a%202018%20%d0%b3.%202027.06.18%20%d0%b3.doc>

Comment:

The pointed in the "source" document contains the schedule of meetings of the Republican Budget Commission and 31 government bodies' draft budget review dates. This schedule must be announced (as pointed in the decree below) prior 1 month before meetings. So schedule is from 9 to 13 of July, and the plan is dated by 28.06.18 and specified 05.07.18.

But this document doesn't contain an important information for the public, which does not provide the civil society opportunity to be engaged in budget discussions. Last years it was "c" response, 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 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." However there were PR's comment and GR's suggestion to change for "a", and government revised the Statment about Republican Budget Commission (draft from 15.08.17).

Decree: [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_committee_fldr)

[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%90%d0%b2%d0%b3%d1%83%d1%81%d1%82%2c%202017/15.08.2017/%d0%9f%d0%be%d1%81%d1%82%d0%b0%d0%bd%d0%be%d0%b2%d0%bb%d0%b5%d0%bd%d0%b8%d0%b5/%d1%80%d1%83%d1%81/3\)%20%d0%9f%d0%be%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%20%d0%a0%d0%91%d0%9a%20d1%80%d1%83%d1%81%81.docx](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%90%d0%b2%d0%b3%d1%83%d1%81%d1%82%2c%202017/15.08.2017/%d0%9f%d0%be%d1%81%d1%82%d0%b0%d0%bd%d0%be%d0%b2%d0%bb%d0%b5%d0%bd%d0%b8%d0%b5/%d1%80%d1%83%d1%81/3)%20%d0%9f%d0%be%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d0%b5%20%d0%a0%d0%91%d0%9a%20d1%80%d1%83%d1%81%81.docx)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: The development of the draft republican budget in Kazakhstan is carried out on the basis of the Rules approved by the Government Decree of August 24, 2017 No. 502. Proposals should be made to these rules, justified, agreed upon, etc. For example, chapter 4 of these rules states that budget program administrators should have the appropriate bodies that should spend money on specific expenses that must be provided before May 15th. 7). They must attach to this document information on the budget performance for the previous year, the results of the state audit, etc. Within a month and until June 15, they had to decide on compliance with state and financial planning (paragraphs 14, 15). After that, the Ministry sends budget applications and budget programs (paragraph 15). Until August 1, the Republican Budget Commission forms a schedule of working meetings with the program administrator. The Commission sends to the Ministry of Finance final proposals on the draft republican budget (paragraph 17). Based on the proposals, the Ministry of Finance until August 15 develops a draft budget and submits it to the government (paragraphs 18.19). The rules for the development of the republican budget can be found here: <http://adilet.zan.kz/rus/docs/P1700000502>

Government Reviewer

Opinion: Agree

Researcher Response

I believe, that every year the Ministry of Finance should have to prepare new detailed timetable with points of involving of NGOs and general public. This would be good practice despite of the law schedule, because in law only deadlines had been marked in general, not real terms for the upcoming year and moreover public hearings and dissemination of budget on public, which are not mentioned in the laws.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

Forecast of socio-economic development of the Republic of Kazakhstan for 2019–2023 (PBS) and the Attachment to PBS
<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

Comment:

The Attachment to PBS contains the following information: nominal GDP level; inflation rate; real GDP growth (but no interest rates) as well as some additional information beyond the core elements, such as the rate of employment and unemployment; price of oil and other commodities; current account; exchange rate (rate could be calculated) and some other; but there is no GDP deflator; short- and long-term interest rates; composition of GDP growth.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly refers to the forecast of socio-economic development, a document that the Ministry of National Economy submits to Parliament along with the Ministry of Finance, which introduces the draft budget. The forecast of socio-economic development in paragraph 1.4. The fiscal policy provides an analysis of the current state of GDP, inflation, GDP growth and rates. This information is also duplicated in tabular format in the appendix to the forecast.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Ministry of National Economy

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative,

economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

PBS itself from 17.05.2018

_sites_default_files_pages_pser_2019_2023_rus

Short version:

http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus_0.pdf

And Attachment #1 to PBS:

http://economy.gov.kz/sites/default/files/pages/prilozhenie_1_rus.pdf

Comment:

Information beyond the core elements is presented for the government's expenditure policies and priorities.

PBS: There is a wide discussion of expenditure policies and priorities in Chapters II (Objectives and priorities of economic policy for 2019 - 2023), III (Main directions and measures of economic policy, including the following sections:

1. Ensuring macroeconomic stability
 - 1.1 Monetary policy, including measures to curb inflation
 - 1.2 Policy in the field of regulation and ensuring the stability of the financial sector
 - 1.3 State commitment management policy with respect to the quasi-public sector
 - 1.4 The main priorities of fiscal policy
 - 1.5 Policy of formation and use of funds of the National Fund of the Republic of Kazakhstan
 - 1.6 The main priorities of the budget investment policy (including budget investments)
 - 1.7 Intergovernmental relations
 2. The policy of development of industries
 3. Improving the business climate and investment attractiveness
 4. Improving the quality of human capital
 5. Balanced regional development
 6. Formation of an effective public administration system
 7. International integration and collaboration)
- and IV (Forecast of indicators of socio-economic development for 2019 - 2023, including
1. The main factors of economic growth
 2. Forecast of development of economic sectors
 3. Forecast of monetary policy indicators
 4. The forecast of balance of payments indicators
 5. The forecast of indicators of the social sphere)

Please look also the information in the Short version of PBS:

page 5 "Цели и приоритеты экономической политики на 2019 – 2023 годы" (Objectives and priorities of economic policy for 2019 - 2023) in the PBS

page 8 "Прогноз основных показателей бюджета и Национального фонда Республики Казахстан на 2019 – 2023 годы" (Forecast of the main indicators of the budget and the National Fund of the Republic of Kazakhstan for 2019–2023) in the PBS (from 17 of May) and pages 3-4 of Annex 1 to PBS

Also there are the priorities (and new initiatives of the President) of the expenditures of the budget on the pages 49-50 of PBS

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly refers to the structure and content of the forecast of socio-economic development.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Ministry of National Economy

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody> (two rounds of PBS publishing)

PBS from 17.05.2018: [_sites_default_files_pages_pser_2019_2023_rus.pdf](http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus.pdf), short version:

http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus_0.pdf

and Attachment #1 to PBS: http://economy.gov.kz/sites/default/files/pages/prilozhenie_1_rus.pdf

Comment:

Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

PBS: Chapters II and III - narrative discussion on policy; and Chapter VII forecast of the main indicators of the budget and the National Fund of the Republic of Kazakhstan for 2019–2021 is on the pages 9-10 of the main PBS document, prognosis of revenue - Pages 45-46 (Chapter VI);

Pages 3-4 of the short version ([_sites_default_files_pages_pser_2019_2023_rus_0.pdf](http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus_0.pdf)) and page 3 of Attachment #1 to the PBS (revenue values)

Peer Reviewer

Opinion:

Comments: The researcher correctly refers to the structure and content of the forecast of socio-economic development. In addition to these sections, chapter V, "Forecast of the budget parameters of the Republic of Kazakhstan for 2018–2020," provides an overview of broad political priorities and a forecast of revenues related to the tasks of the government for the next five years.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Ministry of National Economy

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

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to

avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody> (two rounds of PBS publishing)

PBS from 17.05.2018: [_sites_default_files_pages_pser_2019_2023_rus.pdf](http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus.pdf),

short version of PBS: http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus_0.pdf

and Attachment #1 to PBS: http://economy.gov.kz/sites/default/files/pages/prilozhenie_1_rus.pdf

Comment:

Two of the three estimates related to government borrowing and debt are presented in PBS: the central government's total debt burden at the end of the upcoming budget year and the net borrowing as a deficit of the budget. There is no the interest payments on the outstanding debt for the upcoming budget year. The policy in finance in PBS informed about the limit share of debt from GDP (15%)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Ministry of National Economy

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

<http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2019-2023-gody>

PBS from 17.05.2018: [_sites_default_files_pages_pser_2019_2023_rus.pdf](http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus.pdf),

short version of PBS: http://economy.gov.kz/sites/default/files/pages/pser_2019_2023_rus_0.pdf

and Attachment #1 to PBS: http://economy.gov.kz/sites/default/files/pages/prilozhenie_1_rus.pdf

Comment:

Yes, multi-year expenditure estimates are presented in PBS

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, multi-year expenditure estimates are not presented.

Comments: The text of the forecast of socio - economic development does not contain information on the estimated total expenses for the two years preceding the new fiscal year. In the appendix in this document there is a column - an estimate for 2017 and a forecast for 2018. Thus, the assessment was carried out only for 1 previous year.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Ministry of National Economy

IBP Comment

Attachment #1 of the PBS includes a forecast of expenditure up to 2023 (BY+4).

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Enacted Budget: [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/aw_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/aw_about_resbudget](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/aw_about_resbudget)
Attachment #1

Comment:

The Enacted Budget 2017-2019 presents administrative and functional classification of expenditures (page 2-16)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%c2%ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%c2%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that only two classifications of three g are allocated in the adopted budget for 2019-2021: these are functional and administrative classifications. You can see it here: <http://adilet.zan.kz/rus/docs/Z180000197>

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Functional classification

Source:

EB: [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/aw_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/aw_about_resbudget](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/aw_about_resbudget)

Comment:

The Enacted Budget 2017-2019 presents administrative and functional classification of expenditures (pages 2-16)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%c2%ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%c2%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%c2%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20d1%80%d1%83%d1%81%d1%81.rtf

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that only two classifications of three g are allocated in the adopted budget for 2019-2021: these are functional and administrative classifications. You can see it here: <http://adilet.zan.kz/rus/docs/Z1800000197>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

EB: [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/aw_about_resbudget)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr/aw_about_resbudget](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/aw_about_resbudget)

Comment:

The Enacted Budget presents estimates for programs accounting for all expenditures. (pages 2-16)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%c2%ab%d0%9e%20d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%c2%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20d1%80%d1%83%d1%81%d1%81.rtf>

Peer Reviewer

Opinion: Agree

Comments: Expenditures in the republican budget for 2019-2021 are divided into 13 functional groups and cover all types of state expenditures in this period.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<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/la_w_about_resbudget

Attachment #1 to EB (pages 1- 2)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%20%ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%20%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Comment:

The Enacted Budget presents revenue estimates by category Attachment #1 to EB (pages 1- 2)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%20%ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%20%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Peer Reviewer

Opinion: Agree

Comments: Revenues in the republican budget for 2019-2021 are divided into 4 groups of groups and cover such types of income as: 1. Tax revenues 2. Non-tax revenues 3. Proceeds from the sale of fixed capital 4. Receipts of transfers You can see it here:

<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/la_w_about_resbudget

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

EB: <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/la_w_about_resbudget

Attachment #1 to EB (pages 1- 2)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/10.12.2018/%d0%97%d0%b0%d0%ba%d0%be%d0%bd%20%d0%a0%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b8%20%d0%9a%d0%b0%d0%b7%d0%b0%d1%85%d1%81%d1%82%d0%b0%d0%bd%20%20%ab%d0%9e%20%d1%80%d0%b5%d1%81%d0%bf%d1%83%d0%b1%d0%bb%d0%b8%d0%ba%d0%b0%d0%bd%d1%81%d0%ba%d0%be%d0%bc%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%d0%b5%20%d0%bd%d0%b0%202019%20%e2%80%93%202021%20%d0%b3%d0%be%d0%b4%d1%8b%20%bb/%d0%bf%d1%80%d0%b8%d0%bb%201%20%d0%bd%d0%b0%20%d1%80%d1%83%d1%81%d1%81.rtf>

Comment:

Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

December 31, 2019 was set at 13,000,000,000 thousand tenge. Also, in the appendices to the budget law for 3 years - 2019, 2020 and 2021, amounts were allocated for servicing government debt in the amount of 694,657,735 thousand tenge in 2019, 709,716,439 thousand tenge in 2020, 708,600,351 thousand tenge in 2021 year.

Government Reviewer
Opinion: Agree

IBP Comment
The debt limit is different from the total stock of debt held by the government at the end of the budget year.

64. What information is provided in the Citizens Budget?

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

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

The links below includes EBP (Draft budget)' and EB' Citizen budgets,

1. Citizen budget for Draft Budget slides from 03.09.2018 :

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%bf%d0%be%20%d0%a0%d0%91%20%d0%bd%d0%b0%202019-2021%20%d0%b3%d0%b3..pptx>

2. Citizen budget for EB:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

Comment:

The Citizens Budget provides the core information:

expenditure and revenue totals; YES, pages 4-5

the main policy initiatives in the budget; YES, page 6

the macroeconomic forecast upon which the budget is based; YES, page 3

contact information for follow-up by citizens. NO

but additional information beyond the core elements is presented (for example Main social indicators, sources of revenues and some others)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Comments: Citizens budget provides basic information: general expenses and income; YES key policy initiatives in the budget; NOT macroeconomic forecast on which the budget is based; YES contact information for tracking by citizens. NOT additional information beyond the basic elements (for example, basic social indicators, sources of income, and some others). YES

Government Reviewer

Opinion: Agree

Comments: At the same time, this year work is underway to eliminate the shortcomings and fill all the components. All key elements published since 2019

IBP Comment

Answer choice B is confirmed. Though one core element is missing, there is information beyond the core that qualifies this answer for a B.

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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

Source:

The links below includes EBP (Draft budget) and EB' Citizen budgets.

1. Citizen budget for Draft Budget slides from 03.09.2018 :

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%bf%d0%be%20%d0%a0%d0%91%20%d0%bd%d0%b0%202019-2021%20%d0%b3%d0%b3..pptx>

2. Citizen budget for EB:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%8c/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81..pptx>

3. The explanation of Vice Minister what the Citizen budget is (from 28.11.2018) is here:

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%d1%82%d0%b8%d1%8f/%d0%9d%d0%be%d0%b2%d0%be%d1%81%d1%82%d0%b8/ru/d0d33130-2ad5-3610-90bd-b5a17338bebd.xml

Comment:

The Citizens Budget is disseminated only by using one means of dissemination, namely through only posting on the Ministry of finance website.

Peer Reviewer

Opinion: Agree

Comments: Outside the website of the Ministry of Finance, information on the citizen budget is nowhere else. Even on the Open Government portal "Open Budgets" there is a section "Citizens Budget", but it is not clickable and does not contain any information. Link to the portal:

<https://budget.egov.kz/>

Government Reviewer

Opinion: Agree

Comments: The civilian budget is available only on the official website, as other means of distribution (billboards, print media, etc.) will require additional financial resources. Meanwhile, funding for government agencies is limited. By the way, in 2019, the Ministry of Finance published the collection "Citizens Budget. 2018", but due to the mentioned circumstance its circulation is limited.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

1. There is the special page where MF intended to discuss the EBP with public, but it is actually empty (not-working links on the page) :

<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_info graphics_fldr/budget_blueprint

2. There is the forum to discuss different project laws, but the last discussion was initiated by MoF and it was not about EBP (29.06.2018)

<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_info graphics_fldr/forum_fldr and the last discussion about the openness of the budget is here: <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_info graphics_fldr/forum_fldr and date is 21.04.2017

3. Facebook page of the MoF <https://www.facebook.com/minfingovkz> has over 9000 followers and the news about the EBP released (<https://www.facebook.com/minfingovkz/posts/1102802263205071>) is not even discussed by public (only 7 likes).

Comment:

The MOF did hold a forum to discuss the Citizens 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_citizens/citizens/cbudget_and_info graphics_fldr/forum_fldr) but this forum was not popular, and there is only information from 2017.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly indicated the links, it is also worth noting that the Open Government portal "Open Budgets" has a section "Citizens Budget", but it is not clickable and does not contain any information. Link to the portal: <https://budget.egov.kz/>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

The links below includes EBP (Draft budget)' and EB' Citizen budgets,

1. Citizen budget for Draft Budget slides from 03.09.2018 :

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/03.09.2018/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%bf%d0%be%20%d0%a0%d0%91%20%d0%bd%d0%b0%202019-2021%20%d0%b3%d0%b3..pptx>

2. Citizen budget for EB:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202019/%d0%a4%d0%b5%d0%b2%d1%80%d0%b0%d0%bb%d1%80/18.02.2019/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%202019-2021%20%d0%b3%d0%b3.%d1%80%d1%83%d1%81.pptx>

3. The link on the current IYR: <http://www.minfin.gov.kz/irj/portal/anonymous?>

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info
graphics_fldr/Republic_budget_execution_fldr

Comment:

A citizens version of budget documents is published for at three of the four stages of the budget process. But there is a lack of information in the published versions of the Citizen budgets.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that, with the exception of the audit, citizen versions of the budget at the stages of budget formulation, adoption and execution of the budget are published on the website of the Ministry of Finance. But the presentations themselves do not meet the requirements of the research methodology, as long as they do not give a clear explanation to whom to turn to, what political initiatives have become one of these or other cost items.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

All IYRs are placed here, as Statistical bulletin: [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.anonym_budgeting/budgeting/reports_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
For example, Report for the December, 2018

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification), pages (sheets): Tables #5,#9 - administrative (State and Republican budgets); Tables #6, #10 - economic (State and Republican budgets), #2 - functional (State and Republican budgets) classification.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly indicated the sections in the tables on the execution of the republican budget, which are disaggregated by classification: economic, functional and types of expenses - administrative.

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

All IYRs are placed here, as Statistical bulletin: [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/reports_fldr)
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
For example, Report for the December, 2018
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Pages (sheets): Tables #5,#9 - administrative (State and Republican budgets); Tables #6, #10 - economic (State and Republican budgets), #2 - functional (State and Republican budgets) classification.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly indicated the sections in the tables on the execution of the republican budget, which are disaggregated by classification: economic, functional and types of expenses - administrative.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

All IYRs are placed here, as Statistical bulletin: [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/reports_fldr)
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
For example, Report for the December, 2018
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
Page (sheet in Excel file): Table #8

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that the tables on the execution of the republican budget indicate all types of expenses that were budgeted for that period.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

All IYRs are placed here, as Statistical bulletin: [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/reports_fldr)

[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)

For example, Report for the December, 2018

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Yes, comparisons are made for expenditures presented in the In-Year Reports.

Page (sheet in Excel file): Table #2

Peer Reviewer

Opinion: Agree

Comments: In the tables (section 2) on budget execution, comparisons are made with the original amounts, with the adjusted amounts, as well as the same period last year. You can see the link:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

All IYRs are placed here, as Statistical bulletin: [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/reports_fldr)

[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)

For example, Report for the December, 2018

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Yes, In-Year Reports present actual revenue by category.

Pages (sheets in Excel file): Tables #3, 4, 8 (1)

Peer Reviewer

Opinion: Agree

Comments: Budget execution reports contain the same structure as the republican budget which consist of tax, non-tax and other income.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

All IYRs are placed here, as Statistical bulletin: [http://www.minfin.gov.kz/irj/portal/anonymouse?](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonymouse/budgeting/budgeting/reports_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonymouse/budgeting/budgeting/reports_fldr

For example, Report for the December, 2018

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue and "other" or "miscellaneous" revenue is less than three percent of all revenue.

Pages (sheets in Excel file): Tables #8

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly pointed out that in table 8 there are revenues, data are shown that correspond to the structure of the adopted budget, which consists of tax, non-tax and other revenues.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

All IYRs are placed here, as Statistical bulletin: [http://www.minfin.gov.kz/irj/portal/anonymouse?](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonymouse/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
For example, Report for the December, 2018
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

Yes, comparisons are made for revenues presented in the In-Year Reports.
Pages (sheets in Excel file): Tables #2, 3,

Peer Reviewer

Opinion: Agree

Comments: In the tables (section 2.3) on budget execution, a comparison is made with the original amounts, with the adjusted amounts, as well as with the same period last year. This comparison is carried out on both the revenue and expenditure side of the budget. You can see the link:
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%BA%d0%b0%d0%b1%d1%80%d1%8c/12/25/2018/%d0%wd%d0%b0%201%20%d0%b4%d0%b5%d0%BA%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

All IYRs are placed here, as Statistical bulletin: [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/reports_fldr)
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
For example, Report for the December, 2018
<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

IYR documentation provides information for all three core elements, but in some cases, the information provided is not complete. The Statistical Bulletin provides the following information:
Net new borrowing - Table 3 (with breakdown of new borrowing and repayments for internal and external debt)
Total Government debt burden - Table 8 (exp), rows 612-616 (Repayment of government debt); Table 23 (with breakdowns for internal and external debt)

Interest payments - Table 3 (row 33, point 14, shows amount for total debt service); Table 6; rows 16-17 (interest payments on foreign loans for internal and external debt);
Table 6; rows 33-35 (Repayment of principal debt on domestic loans);
Substantial additional detailed information also provided for: - detailed breakdown of outstanding debt by term (short/medium/long) - Table 23 - detailed breakdown of outstanding debt by individual lending institution - Table 23 - amounts for debt guarantees

Peer Reviewer

Opinion: Agree

Comments: The researcher gave an exhaustive answer

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

All IYRs are placed here, as Statistical bulletin: [http://www.minfin.gov.kz/irj/portal/anonymouse?](http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/reports_fldr)

NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymouse/kz.ecc.anonymouse/kz.ecc.anonym_budgiting/budgiting/reports_fldr

For example, Report for the December, 2018

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%94%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8c/25.12.2018/%d0%bd%d0%b0%201%20%d0%b4%d0%b5%d0%ba%d0%b0%d0%b1%d1%80%d1%8f%202018.xlsx>

Comment:

IYR documentation provides information for all three core elements, but in some cases, the information provided is not complete (maturity profile of the debt).

The Statistical Bulletin provides the following information:

Net new borrowing - Table 3 (with breakdown of new borrowing and repayments for internal and external debt)

Total Government debt burden - Table 8 (exp), rows 612-616 (Repayment of government debt);

Interest payments - Table 3 (row 33, point 14, shows amount for total debt service); Table 6; rows 16-17 (interest payments on foreign loans for internal and external debt);

Table 6; rows 33-35 (Repayment of principal debt on domestic loans);

Table 23 - detailed breakdown of outstanding debt by individual lending institutions, Substantial additional detailed information also provided for: - detailed breakdown of outstanding debt by term (short/medium/long)

Peer Reviewer

Opinion: Agree

Comments: The researcher gave an exhaustive answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Actual data on the amount of borrowing, public debt and interest rates are also available in the section: Home> For citizens> Citizens Budget> Actual data on the amount of borrowing, public debt and interest payments

Researcher Response

The data in the GR's comment are related only to 2019, there is no data for 2017-2018 yy. Beside this, there is no information, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance, as required for "a" answer. FJ

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

Comment:

Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Mid-Year Review refers on the Information on the results of the socio-economic development of the Republic of Kazakhstan for January-June 2018, where the macro-economics forecast is corrected <http://economy.gov.kz/ru/pages/itogi-ser-za-yanvar-iyun-2018-goda>

Mid-Year Review contains the sentences like this: "Sources for the implementation of the tasks of budget refinement were additional revenues of the republican budget as a result of adjusting the macroeconomic forecast in the amount of 181.4 billion tenge." ("Источниками для реализации задач уточнения бюджета стали дополнительные поступления республиканского бюджета в результате корректировки макроэкономического прогноза на сумму 181,4 млрд. тенге.") or about oil price: "When forecasting income, the rate of \$ 55 was applied; in fact, for the first half of 2018, the average rate was \$ 67.2" ("При прогнозировании поступлений применялась ставка 55 долл. США, фактически за I полугодие 2018 года ставка в среднем сложилась на уровне 67,2 долл. США")

Mid-Year Review has attachments.

Peer Reviewer

Opinion: Agree

Comments: The researcher gave an exhaustive answer

Government Reviewer

Opinion: Agree

IBP Comment

For cross-country comparability, answer choice "D" has been selected. While some macro-economic information has been provided for the first six

months of the year, no updated figures for the full-year has been provided.

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

Mid-Year Review (MYR)

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD%D1%82%D0%B5%D0%BD%D1%82%2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80.docx>

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Direct links on files: MYR:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80.docx>

AND Annex to MYR:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx>

Comment:

Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

pages 22-24 of the MYR: Chapter: EXECUTION OF COSTS OF THE REPUBLICAN BUDGET with the explanation of the difference and pages 24-26 of the MYR: EXECUTION OF THE STATE AND GOVERNMENT PROGRAMS with explanations of the big differences by programs.
In the Annex Excel file: Sheets 2, 5

Peer Reviewer

Opinion: Agree

Comments: The researcher answered correctly. For example, section 2 of the table indicates that after the amendments, the tax items of income were increased and the amount of non-tax items of income was reduced.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Mid-Year Review (MYR)

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%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%B8%D0%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

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<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80.docx>

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Comment:

Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative (4-5), economic (7), and functional (6) classification).

Mid-Year Review pages from 22 to 23, with some narrative discussion;

The Attachments to MYR

by administrative classification - pages (sheets) #4-5, Only BY

by economic classification - page (sheet) #7, - BY-3, BY-2, BY-1, BY included

by functional classification) page (sheet) #6 - BY-2, BY-1, BY included

Peer Reviewer

Opinion: Agree

Comments: The researcher provided a correct and comprehensive answer.

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Mid-Year Review (MYR)

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%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%B8%D0%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

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<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80.docx>

AND Annex to MYR:

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

2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx

Comment:

Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative (4-5), economic (7), and functional (6) classification).

Attachments to MYR - Pages (Sheets) - 4,5,6,7

Peer Reviewer

Opinion: Agree

Comments: The researcher provided a correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

Mid-Year Review (MYR)

http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%B8%D0%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

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AND Annex to MYR:

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

<2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx>

Comment:

Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures

Attachments to MYR - Page (Sheet) - 5

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: In the budget for the period reflected in the report, the items of expenditures were approximately 3 times larger. The republican budget for 2018 and expenditure items can be found here: https://online.zakon.kz/document/?doc_id=35374876#pos=1931;-11

Government Reviewer

Opinion: Agree

IBP Comment

After further consultation with the researcher, answer choice "A" is maintained.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

Mid-Year Review (MYR)

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d1%81%d0%ba%d0%b8%d0%b9%20%d0%b1%d1%8e%d0%b4%d0%b6%d0%b5%d1%82%20%d0%b8%20%d0%b8%d0%bd%d1%84%d0%be%d0%b3%d1%80%d0%b0%d1%84%d0%b8%d0%ba%d0%b0/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

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AND Annex to MYR:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx>

Comment:

Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Mid-Year Review pages from 14 to 22, with some narrative discussion;

The Attachments to MYR page (sheet) #3

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Mid-Year Review (MYR)

http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%B8%D0%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml
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AND Annex to MYR:

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Comment:

Yes, the Mid-Year Review presents revenue estimates by category.
Mid-Year Review pages from 14 to 22, with some narrative discussion;
The Attachments to MYR page (sheet) #3

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

Mid-Year Review (MYR)

http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%B8%D0%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml
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AND Annex to MYR:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx>

Comment:

Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
Mid-Year Review pages from 14 to 22, with some narrative discussion;
The Attachments to MYR page (sheet) #3

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

Mid-Year Review (MYR)

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%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%93%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D0%B8%D0%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D1%82%D1%87%D0%B5%D1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

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<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80.docx>

AND Annex to MYR:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx>

Comment:

Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented. Only data on Debt on the date 01.07.2018.

Mid-Year Review pages from 28 to 29, with some discussion;

The Attachments to MYR, page (sheet) #10

Peer Reviewer
Opinion: Agree
Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Year-End Report [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/reports_fldr/early_reports)
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_reports

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

All expenses are in the Attachments to YER in MS Excel files.

Attachment 1 in Detailed Tables ("Таблицы") present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion: Sheet "Приложение 1"

The narrative discussion is in Explanatory Notes:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/3.%20%d0%9f%d0%be%d1%8f%d1%81%d0%bd%d0%b8%d1%82%d0%b5%d0%bb%d1%8c%d0%bd%d0%b0%d1%8f.docx>

Peer Reviewer
Opinion: Agree
Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question:

administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Year-End Report [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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Attachment 1 in Detailed Tables ("Таблицы")

by administrative classification - pages (sheets) #T2, Only BY corrected

by economic classification - page (sheet) #T3, - BY-2, BY-1, BY included

by functional classification) page (sheet) #T4 - BY-1, BY included

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Mid-Year Review:

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%d0%b5%d1%82%d0%bd%d1%8b%d0%b9%20%d0%bf%d1%80%d0%be%d1%86%d0%b5%d1%81%d1%81/%d0%9e%d1%82%d1%87%d0%b5%d1%82%d0%bd%d0%be%d1%81%d1%82%d1%8c/%d0%9f%d0%be%d0%bb%d1%83%d0%b3%d0%be%d0%b4%d0%be%d0%b2%d0%be%d0%b9%20%d0%be%d1%82%d1%87%d0%b5%d1%82/ru/f02a3893-0458-3510-75bc-8808b98794ea_0_.xml

(as file:

`javascript:open_url('/irj/go/km/docs/documents/%d0%9a%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80.docx')`)

Attachments to MYR (`javascript:open_url('/irj/go/km/docs/documents/%d0%9a%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82`

`2018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/27.08.2018/%D0%90%D0%B1%D0%BB%D0%B0%D0%B5%D0%B2%D0%B0/%D0%9F%D1%80%D0%B8%D0%BB%D0%BE%D0%B6%D0%B5%D0%BD%D0%B8%D1%8F%D1%81%D0%B2%D0%BE%D0%B4.xlsx')`);)

Comment:

Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Mid-Year Review pages from 22 to 23, with some narrative discussion;

The Attachments to MYR

by administrative classification - pages (sheets) #4-5, Only BY

by economic classification - page (sheet) #7, - BY-3, BY-2, BY-1, BY included

by functional classification page (sheet) #6 - BY-2, BY-1, BY included

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Year-End Report

Year-End Report [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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Attachment 1 in Detailed Tables ("Таблицы") sheet "Приложение 1"

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Year-End Report http://www.minfin.gov.kz/irj/portal/anonymoust?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymoust/kz.ecc.anonymoust/kz.ecc.anonym_budgiting/budgiting/reports_fldr/early_reports

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Attachment 1 in Detailed Tables ("Таблицы") sheet "Приложение 1" rows from 8 to 189

Discussion is in the Explanatory Notes pages 6-12 (Tax policy), and pages 110-112

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer, in addition, it can be seen in the report that at first the revenue side was indicated more, and after the adjustment was reduced.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Year-End Report http://www.minfin.gov.kz/irj/portal/anonymoust?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymoust/kz.ecc.anonymoust/kz.ecc.anonym_budgiting/budgiting/reports_fldr/early_reports

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

Yes, the Year-End Report presents revenue estimates by category. Attachment 1 in Detailed Tables ("Таблицы") sheet "Приложение 1" heading rows 9,79

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Year-End Report http://www.minfin.gov.kz/irj/portal/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymus/kz.ecc.anonym_budgiting/budgiting/reports_fldr/early_reports

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

Yes, the Year-End Report presents individual sources of revenue accounting for all revenue. Attachment 1 in Detailed Tables ("Таблицы") sheet "Приложение 1" rows from 8 to 189

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct and comprehensive answer, the structure of the annual report on the execution of the republican budget repeats the structure of the budget itself and, accordingly, gives explanations for each item of income and expenses.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year

for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Year-End Report [http://www.minfin.gov.kz/irj/portal/anonymoust?](http://www.minfin.gov.kz/irj/portal/anonymoust?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymoust/kz.ecc.anonymoust/kz.ecc.anonym_budgting/budgting/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymoust/kz.ecc.anonymoust/kz.ecc.anonym_budgting/budgting/reports_fldr/early_reports](http://www.minfin.gov.kz/irj/portal/anonymoust?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymoust/kz.ecc.anonymoust/kz.ecc.anonym_budgting/budgting/reports_fldr/early_reports)

Attachments to YER ("Приложения"):

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/4.%20%d0%9f%d1%80%d0%b8%d0%bb%d0%be%d0%b6%d0%b5%d0%bd%d0%b8%d1%8f.xlsx>

and Attachment 1 in Detailed Tables ("Таблицы") sheet "Приложение 1" rows from 753 to 766

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Comment:

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.

Attachment 1 in Detailed Tables ("Таблицы") sheet "Приложение 1" rows from 752 (deficit) to 766 and row 650

(VI Financing deficiency (using proficiency) budget) by every row: Column G = by EB; Column H = by corrected EB in February; Column I = by corrected EB in November; Column N = difference between EB and Executed budget.

the amount of net new borrowing required during the budget year; row 752 (deficit/net debt) - net borrowing

the central government's total debt burden at the end of the budget year; row 766

the interest payments on the outstanding debt for the budget year. row 650

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the annual report contains information about the difference in the debt burden, but there is no explanation

Government Reviewer

Opinion: Agree

IBP Comment

For cross country comparability, this answer has been adjusted to "C." The interest rates on the debt and the maturity profile of the debt is not presented.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external

Source:

Year-End 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/early_reports

and Attachment 1 in Detailed Tables ("Таблицы")

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/5.%20%d0%a2%d0%b0%d0%b1%d0%bb%d0%b8%d1%86%d1%8b.xlsx>

Report of Ministry :

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/1.%20%d0%94%d0%be%d0%ba%d0%bb%d0%b0%d0%b4.docx>

Slides to the Report of Ministry

[:http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/2.%20%d0%9f%d1%80%d0%b5%d0%b7%d0%b5%d0%bd%d1%82%d0%b0%d1%86%d0%b8%d1%8f.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%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/2.%20%d0%9f%d1%80%d0%b5%d0%b7%d0%b5%d0%bd%d1%82%d0%b0%d1%86%d0%b8%d1%8f.pdf)

Comment:

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.

Attachment 1 in Detailed Tables ("Таблицы"):

Sheet "Приложение 1" rows from 753 to 765 (VI Financing deficiency (using proficiency) budget)

Sheet "T2" rows from 261 to 262 (Government debt service : interest payments by Government -MoF)

Report of Ministry (pages 11-13) Discussion

Slides to the Report of Ministry (pages 16-18) (The central government's total debt burden at the end of the budget year)

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct answer.

Government Reviewer

Opinion: Agree

Comments: Что такое Maturity profile of the debt?

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

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

Year-End 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/early_reports

Explanatory notes to YER:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/3.%20%d0%9f%d0%be%d1%8f%d1%81%d0%bd%d0%b8%d1%82%d0%b5%d0%bb%d1%8c%d0%bd%d0%b0%d1%8f.docx>

Comment:

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 in the Explanatory notes to the YER, pages 5-6 (GDP, export-import, price on oil), p.3-4 discussion (inflation rate, Investments in fixed assets, unemployment rate, average wage, international reserves of the country).

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and comprehensive answer.

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

Year-End Report [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/reports_fldr/early_reports)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/early_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_budgeting/budgeting/reports_fldr/early_reports)

Explanatory notes to YER:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/3.%20%d0%9f%d0%be%d1%8f%d1%81%d0%bd%d0%b8%d1%82%d0%b5%d0%bb%d1%8c%d0%bd%d0%b0%d1%8f.docx>

Comment:

There is the following information in the Explanatory note to the YER, pages 5-6 (GDP, export-import, price on oil), p.3-4 discussion (inflation rate, Investments in fixed assets, unemployment rate, average wage, international reserves of the country). There is no interest rate in YER documentation.

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and comprehensive answer.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included.

A "d" response applies if estimates of the differences are not presented.

Answer:

c. 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.

Source:

Year-End 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/early_reports

Explanatory notes to YER:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/3.%20%d0%9f%d0%be%d1%8f%d1%81%d0%bd%d0%b8%d1%82%d0%b5%d0%bb%d1%8c%d0%bd%d0%b0%d1%8f.docx>

Slides to the report of Ministry:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d0%b8%d1%8e%d0%bd%d1%8c/21.06.2018/2.%20%d0%9f%d1%80%d0%b5%d0%b7%d0%b5%d0%bd%d1%82%d0%b0%d1%86%d0%b8%d1%8f.pdf>

Comment:

Yes, estimate of the differences between some but not all of the original estimates of non-financial data on inputs and the actual outcome are presented, with narrative discussion.

There is the following information about inputs and actual outcomes by many programs in the Explanatory note to the YER:

Beginning from the Social politics (page 19) (coverage of people by different programs: poor people, disabled people, other vulnerable) though the chapter 1.1.3 "Achievements of goals and priorities identified in the strategic and program documents of the country" (pages 23 - 110, where some indicators are pointed and reasons why they were not achieved (data in workplaces, tons, kilometers, etc.).

It is hard to say if all programs (11 State programs, 47 Strategical Directions, 336 Budget programs - page 7 of Slides) and indicators were mentioned in the Explanatory note to the YER, it would be recommend to have initial list of all programs and their indicators, with "outcomes and inputs" tables together to access fullness of the document. Not all programs are presented and have non-financial indicators. (Slides 6-10 in the presentation to Report of Ministry)

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and comprehensive answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

<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/early_reports

Comment:

Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion (in the attached Explanatory note and the Presentation)

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that in the presentation to the annual report on the implementation of the republican budget and in the explanatory note to it, initial estimates of non-financial data on the results and actual results are presented along with a descriptive discussion. For example, this can be seen on slides 5, 10 of the presentation.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

<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/early_reports](#)

Comment:

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 financial data for categories of social protection (estimates and factual).

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer of the researcher who provided a full description.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all

of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

a. 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.

Source:

<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/early_reports

Comment:

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, and some narrative discussion is presented in the Explanatory note.

For example, by National Fund: "these measures were necessary in order to maintain the macroeconomic stability of the country, voiced in the Address of the Head of State to the People of Kazakhstan "Third Modernization of Kazakhstan: Global Competitiveness", and were aimed at improving the country's banking sector."(1,092,941,288 thousand tenge; "In 2017, the implementation of the state program "Nurly Zhol" allocated 311,846,075.0 thousand tenge from the National Fund"

"For the implementation of the Government program, the Unified program for support and development of business "Business Road Map 2020" 8,561,115 thousand tenge in the form of a targeted transfer from the National Fund of the Republic of Kazakhstan for transfer to the regions; From January 1, 2017, the microcredit tool is implemented within the framework of the Program for the Development of Productive Employment and Mass Entrepreneurship for 2017-2021:

- on the construction of the missing industrial infrastructure, 25 projects were financed in the amount of 12.1 billion tenge. At the same time, the project "Creation of an industrial zone in the city of Kostanay with the supply of necessary infrastructure" was financed at the expense of the republican budget and a targeted transfer from the National Fund of the Republic of Kazakhstan." and many other programs were listed which used National fund money.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer of the researcher, who provided a full explanation corresponding to the contents of the report on the implementation of the republican budget.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/tsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

<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/early_reports

Comment:

A financial statement is neither released as a separate report, nor as a part of the YER.

Peer Reviewer

Opinion: Agree

Comments: Reports similar to the report of New Zealand or approximately similar to it are not published in Kazakhstan

Government Reviewer

Opinion: Agree

Comments: Meanwhile, with amendments to the Budget Code (Article 127), the consolidated financial report is included in the annual report. This change was taken into account when submitting the annual report for 2018

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

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

Comment:

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.

Peer Reviewer

Opinion: Agree

Comments: The researcher answered correctly according to state audit methodologies.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Accounts Committee on the execution of the republican budget

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html?fbclid=IwAR2JpGa6T8RvluNcK0dR_4D7IWCfZ1baD06JZJ-lvNiv2G7un6ELFAAg46U

3 attachment

Comment:

quote from AR: "In 2017, the Accounts Committee conducted 21 audit and expert-analytical events at 315 government bodies. The volume of funds covered by the audit amounted to 11.1 trillion tenge, which is 4.2 times more than the same period last year" the budget expenditures - 10.3 trillion tenge, so it was audited more than 100%

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The researcher correctly noted the amount of money covered by the audit. But if you look at the budget of Kazakhstan for 2017, then it is less than 10 trillion - 9 609 031 675 thousand tenge. Link to the budget of Kazakhstan for 2017: https://online.zakon.kz/document/?doc_id=35276520#pos=189;-43. In 2018, the Accounts Committee, after rebranding its website, removed from the public access bulletins that described in which state bodies, companies with state participation the auditors conducted audits. Based on these bulletins, it was possible to analyze how much of the inspections were checks of the republican budget. The quote quoted from the report does not convince that it was money from the republican budget that was verified. Perhaps these are extrabudgetary funds of holdings and national companies. And what exactly is this amount - it is impossible to establish, because, as I have already noted, the Accounts Committee has ceased to publish detailed ballots.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Accounts Committee on the execution of the republican budget

IBP Comment

After further consultation with the researcher, answer choice "A" is maintained.

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

All extra-budgetary funds within the SAI's mandate have been audited.

http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html?fbclid=IwAR2JpGa6T8RvluNcK0dR_4D7IWCfZ1baD06JZJ-lvNiv2G7un6ELFAAg46U

page 287-290
and some mentions: <http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2009.html>

Comment:

The SAI's mandate is defined in Statute on the Accounts Committee for Control over the Execution of the Republican Budget
<http://www.esep.kz/r3/about/general/> (direct file:

<http://www.esep.kz/upload/files/%D0%A3%D0%BA%D0%B0%D0%B7%20%20%D1%80%D1%83%D1%8113072018164235.doc>)

Page 2, Section 2. "Mission, main tasks, functions, rights and obligations

government agency" Article 13. "The mission of the Accounts Committee is to strengthen financial discipline, increase the efficiency of using public funds, assets of the state and subjects of the quasi-public sector in order to ensure economic stability in the Republic of Kazakhstan."

For instance: p 13-14, they made an analysis of the using of the transfers from the National Fund (overruns of limit %); p 95 - not properly using of the transfers of NF, pages 115-116 - also NF; pages 17, 19, 22, 25, 48, 55-57, 68, 121, 126, 129, 137, 146, 149, 150; 151; 155-160, 230, 232, 257, 263, 292, attachment page 301; 163 - about assets of NF on the accounts of the quasi-sector; page 48 - mentioned the National fund "Baitrek"; page 85 - Social Health Insurance Fund table; page 157 - the Pension Fund; page 213 - "Baiterek" and "Kazakhstan Mortgage Guarantee Fund" results by one of the programs.

So, of course the officially AR includes analysis of the extra-budgetary funds only as a "sources analysis", not more. But the National fund (NF) assets is a big part of the budget, so AR includes and mentions it often.

btw, SAI had developed a methods of analysis of Extra-budgetary funds recently (<http://www.esep.kz/r3/search/index.php?tags=&how=r&q=%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D0%BE%D0%B3%D0%BE+%D1%84%D0%BE%D0%BD%D0%B4%D0%B0>)

(FJ)

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: This cannot be established, since the audit report does not indicate the total amount of extra-budgetary funds and the total number of companies with state participation that may be subject to state financial audit. Hence, it is impossible to establish the share of extrabudgetary funds covered by the audit, despite the fact that the names of companies and funds are mentioned in the report. Until 2017, the share of extrabudgetary funds could be manually calculated after studying the bulletins based on the results of inspections in each audit object. But since the Accounts Committee removed this section from its website, it is even possible to indirectly establish this data.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Accounts Committee on the execution of the republican budget

IBP Comment

For cross country consistency, this question has been adjusted to "C." While the Audit Report does include information that shows that some extra-budgetary funds have been audited, not enough information is presented to determine the percentage of EBF expenditure has been audited.

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html?fbclid=IwAR2JpGa6T8RvluNcK0dR_4D71WCfZ1baD06JZJ-lvNiv2G7un6ELFAAg46U

pages 292-296

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Comments: The introductory part of the audit results indicates that this document on page 323 is the "Conclusion on the report of the Government on the execution of the republican budget for 2017 prepared in accordance with paragraph 4-1 of Article 127 of the Budget Code of the Republic of Kazakhstan." There is no brief summary either at the beginning or at the end; there are applications in which information on violations is given by field, but it is also very voluminous.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Accounts Committee on the execution of the republican budget

IBP Comment

The conclusions and recommendations found on pages 292-297 are accepted as an executive summary for the purposes of this question.

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

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

No, the executive does not report on steps it has taken to address audit findings.

http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html?fbclid=IwAR2JpGa6T8RvluNcK0dR_4D71WCfZ1baD06JZJ-lvNiv2G7un6ELFAAg46U

Comment:

Some way the speech of the A could be <http://www.esep.kz/r3/about/news/vystuplenie-predsedatelya-schetnogo-komiteta-natali-godunovoy-na-sovmestnom-zasedanii-palat-parlamen.html>

Peer Reviewer

Opinion: Agree

Comments: State bodies do not report which violations they have eliminated as a result of the audit. Moreover, since 2018, the Accounts Committee itself ceased to publish and closed access to newsletters, which published information on which audit facilities were inspected, what violations were identified and the circumstances of violations. Now it is impossible to find out even in which state bodies or companies the state audit was conducted.

Government Reviewer

Opinion: Agree

Comments: Meanwhile, the report on the implementation of the recommendations of the Accounts Committee following the consideration of the annual report for 2018 will be posted on the website of the Ministry of Finance.

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

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

<http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html>

section iii. Assessment of the efficiency of the use of the means of the republican budget in independent directions

3.1. Evaluation of the efficiency of the implementation of governmental and governmental programs

In the speech of the head SAI: http://www.esep.kz/r3/about/news/vystuplenie-predsdatelya-schetnogo-komiteta-natali-godunovoy-na-sovmestnom-zasedanii-palat-parlamen.html?sphrase_id=375 :

<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/early_reports

Comment:

The SAI and legislature reports publicly on some audit recommendations.

<http://www.esep.kz/r3/expert/posleduyushchaya-otsenka/2011.html> - Section III. Assessment of the efficiency of the use of the means of the republican budget in independent directions

3.1. Evaluation of the efficiency of the implementation of governmental and governmental programs:

In 2017, the Government adopted a number of measures to implement the recommendations of the Accounts Committee aimed at improving the efficiency of the implementation of program documents by ensuring the achievement of performance indicators

In the speech of the head SAI: http://www.esep.kz/r3/about/news/vystuplenie-predsdatelya-schetnogo-komiteta-natali-godunovoy-na-sovmestnom-zasedanii-palat-parlamen.html?sphrase_id=375 :

Of the recommendations made by the Accounts Committee to the Government and state bodies last year, 86% were implemented. In particular, amendments and additions were made to 2 legislative and 15 sub-legal regulatory acts.

As well, Minister of Finance said in the speech in the End-Year report on 2017 (from 23.05.2018):

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%d1%82%d0%b8%d1%8f/%d0%97%d0%b0%d1%81%d0%b5%d0%b4%d0%b0%d0%bd%d0%b8%d1%8f%2c%20%d0%ba%d0%be%d0%bb%d0%bb%d0%b5%d0%b3%d0%b8%d0%b8%2c%20%d0%b4%d0%be%d0%ba%d0%bb%d0%b0%d0%b4%d1%8b/ru/b067c9ec-a140-3610-87ac-de631adbf9d4.xml :

1426 audits were conducted. The total amount of financial irregularities identified was 415 billion tenge (109 billion tenge in 2016). Of which 39 billion tenge are financial and 376 billion tenge are procedural.

57% of the violations detected fall on the quasi-state sector, 30% on the ministries and 13% on the local executive bodies.

In the amount of 348 billion tenge 79 thousand 533 procedures of public procurement were covered by cameral control. According to the results of the check, the total amount of violations amounted to 54 billion tenge.

During the test, they were completely eliminated. In connection with the increase in legal literacy and discipline of organizers and customers of public procurement, the proportion of violations decreased by 3 times (2016 - 15.5%, 2017 - 5.1%).

291 officials were brought to administrative responsibility, 984 - to disciplinary responsibility. The law enforcement agencies received 103 documents for 22 billion tenge.

And in the Speech (page 13) and Presentation slides (slides 18-19) of MoF: <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/early_reports

Peer Reviewer

Opinion: Agree

Comments: The researcher gave the correct answer and links to publications are true.

Government Reviewer

Opinion: I choose not to review this question

Comments: Competence of the Accounts Committee on the execution of the republican budget

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in

Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or

- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

The Budget Code of the Kazakhstan
http://adilet.zan.kz/rus/docs/K080000095_

Comment:

The Budget Code does not provide for an independent institution and such a procedure. There is an Economic Research Institute under the Ministry of National Economy (<http://eri.kz/about-us/organizational-structure>, <http://eri.kz/about-us/activities>), this institute is involved into budget estimations, but they are not independent, they are working directly for the Ministry.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that Kazakhstan's legislation does not provide for an Independent Fiscal Institution. Also, I would not refer to the Institute for Economic Research, which the researcher mentioned. This year, the deputy director of this institute became a member of a corruption scandal involving the bribe-taking process for preparing the necessary financial report.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:
there is no IFI

Comment:
there is no IFI

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that Kazakhstan's legislation does not provide for an Independent Fiscal Institution.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:
there is no IFI

Comment:
there is no IFI

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that Kazakhstan's legislation does not provide for an Independent Fiscal Institution.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:
d. Never, or there is no IFI.

Source:
there is no IFI

Comment:
there is no IFI

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that Kazakhstan's legislation does not provide for an Independent Fiscal Institution.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:
d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:
The working plan of Majilis on 2018: <http://www.parlam.kz/ru/mazhilis/plan-actions> (file
<http://www.parlam.kz/ru/mazhilis/Info/DownloadDocument/1028?infold=6>)

Comment:
There is no documents/reports what and when namely legislative committee debates regarding budget policy prior to the tabling of the Executive's Budget Proposal.

The working plan of Majilis Committee on Finance and Budget does not contain any activity with regard to budget policy, neither Senate Committee on Finance and Budget has.

There is no news about the debates budget policy prior to the tabling of the Executive's Budget Proposal on the site of the Parliament.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that there is no preliminary legislative discussion of budget initiatives until the development of the budget itself. In addition, the procedure for developing a forecast of socio-economic development and the executive budget proposal is designed in such a way that these two documents are submitted to parliament at the same time.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

<http://www.parlam.kz/ru/mazhilis/news-details/id42173/1/1>

News: Astana, September 13, House of the Mazhilis. Today, the Government presented in Majilis a draft of the main financial document of the country".

<http://www.parlam.kz/ru/senate/press-center/article/36416>

News: Republican budget for 2019-2021 presented in the Senate. A presentation of a package of draft laws aimed at the formation of a republican budget for 2019-2021 was held in the Senate of Parliament from 05.11.2018 (Archive of news from: <http://www.parlam.kz/ru/senate/press-center/112018>)

Comment:

The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Executive's Budget Proposal (Draft Budget Law) was presented on 13.09.2019 to Mazhilis and on 05.11.2019 to Senate

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%d1%82%d0%b8%d1%8f/%d0%97%d0%b0%d1%81%d0%b5%d0%b4%d0%b0%d0%bd%d0%b8%d1%8f%2c%20%d0%ba%d0%be%d0%bb%d0%bb%d0%b5%d0%b3%d0%b8%d0%b8%2c%20%d0%b4%d0%be%d0%ba%d0%bb%d0%b0%d0%b4%d1%8b/ru/7042d390-f3be-3610-cca3-fb3156de7207.xml

Peer Reviewer

Opinion: Agree

Comments: The rules for the development of the republican budget, which are approved by a government decree, indicate that the government must submit a draft law on the republican budget to the lower house of Parliament by September 1 of the current financial year (paragraph 21). Link to the rules for the development of the republican budget: <http://adilet.zan.kz/rus/docs/P1700000502> The references indicated by the researcher indicate that in 2018, the government submitted a draft budget with a 13-day delay to the legislative body. Nevertheless, the draft budget has been submitted for consideration by the Parliament 3 months and 17 days before its start.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a" the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

<http://www.parlam.kz/ru/senate/Activity/OpenInfoDocument/7273?infold=10>

The document "IV сессия VI созыва - Законы, находящиеся в Администрации Президента за период с 01.09.2018 по 18.03.2019" (IV session of the VI convocation - Laws in the Presidential Administration for the period from 01.09.2018 to 18.03.2019)

СВЕДЕНИЯ о законах, принятых Мажилисом с изменениями и дополнениями Сената Парламента Республики Казахстан и возражениями Президента - 7 за период с 01.09.2018 по 18.03.2019 (INFORMATION on the laws adopted by the Majilis with amendments and additions to the Senate of the Parliament of the Republic of Kazakhstan and the objections of the President - 7 for the period from 01.09.2018 to 03.03.2019)

The Law: О республиканском бюджете на 2019 – 2021 годы № 197-VI ЗПК (About the republican budget for 2019 - 2021 № 197-VI ЗПК)

Comment:

The legislature approves the budget at least one month in advance of the start of the budget year. 28.11.2018 (Signature of President - 30.11.2018) Law of the Republic of Kazakhstan dated November 30, 2018 No. 197-VI. (<http://adilet.zan.kz/rus/docs/Z180000197>)

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a true and complete answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Constitution of the Republic of Kazakhstan, article 61, clause 3. <http://www.constitution.kz/english> (<http://www.constitution.kz/english>)

Comment:

Under the article 61 of Constitution, clause 3, the Parliament of Kazakhstan has a right to issue and amend the laws, including republican budget.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted the authority of Parliament to amend the draft budget. It is noteworthy that this norm is actively working in Kazakhstan. For example, in 2018, the Upper House of the Parliament - the Senate returned the draft budget for revision to the lower house of the Mazhilis. The reason was the approval of the project without taking into account the forecast for lower oil prices. Link to the official press release on the website of the Senate of the Parliament - <http://www.parlam.kz/ru/senate/press-center/article/37451> Links to news in the media - https://forbes.kz/process/economy/byudjet_rk_na_2019-2021_dollar_po_370_tenge_barrel_nefti_po_55/ <https://informburo.kz/novosti/senat-kazahstana-vernul-proekt-respublikanskogo-byudzheta-na-2019-2021-gody-v-mazhilis.html> On November 28, 2018, the deputies of the Majilis agreed with all the amendments and comments of the upper House of Parliament. Link to the news: <https://informburo.kz/novosti/parlament-kazahstana-prinyal-tryohletniy-byudzhets-uchyotom-novoy-ceny-na-neft-81529.html> After that, the draft Law on the Republican Budget began to be considered adopted by the legislative body and was sent for signature to the president.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<http://www.parlam.kz/ru/senate/Activity/OpenInfoDocument/7273?infold=10>

The document "IV сессия VI созыва - Законы, находящиеся в Администрации Президента за период с 01.09.2018 по 18.03.2019" (IV session of the VI convocation - Laws in the Presidential Administration for the period from 01.09.2018 to 18.03.2019)

СВЕДЕНИЯ о законопроектах, возвращенных Сенатом Парламента Республики Казахстан в Мажилис с изменениями и дополнениями за период с 01.09.2018 по 18.03.2019

(INFORMATION on the bills returned by the Senate of the Parliament of the Republic of Kazakhstan to the Majilis with amendments and additions for the period from 01.09.2018 through 03.03.2019)

) О республиканском бюджете на 2019 – 2021 годы № 197-VI ЗПК (About the republican budget for 2019 - 2021 № 197-VI ЗПК) - from 26.11.2018

Comment:

Senate made some amendments and returned the Draft Budget Law to the Majilis (26.11.2018)

The amendments are described (not in details) in the official newspaper Kazpravda: <https://www.kazpravda.kz/news/ekonomika/parlament-rk-prinyal-budzhets-na-2019-2021-godi>

and

The General report by performance of the Majilis activity VI convocation in the IV session (September 1 - December 29, 2018): page 85 Working Group worked with other Committees and with Government, and together they "redistributed in total the amount of 361.5 billion tenge"

On the implementation of the President's "Message to the people" (Statement) on October 5, 2018 327.1 billion tenge will be sent, of which:

- development of small and medium business - 30 billion tenge;
- increase in the size of the minimum wage - 96.7 billion tenge;
- construction of educational facilities - 24.8 billion tenge;
- Strengthening the work of school psychologists - 2.9 billion tenge;
- development of the manufacturing industry and exports by - 62.7 billion tenge;
- development of the agro-industrial complex - 100 billion tenge;
- an increase in the cost of building rental housing - 10 billion tenge.

In addition, the amendments supported deputies, including on:

- comprehensive solution to issues of reducing the likelihood emergency situations (floods) of Pavlodar and Aktobe regions;
- construction and seismic reinforcement with restoration health facilities;
- gasification of settlements additionally;

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- a comprehensive solution of issues to reduce the likelihood of emergency situations (floods) of Pavlodar and Aktobe regions;
- construction and seismic reinforcement with restoration health facilities;
- gasification of settlements additionally;
- construction and reconstruction of infrastructure facilities.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted the authority of Parliament to amend the draft budget. It is noteworthy that this norm is actively working in Kazakhstan. For example, in 2018, the Upper House of the Parliament - the Senate returned the draft budget for revision to the lower house of the Mazhilis. The reason was the approval of the project without taking into account the forecast for lower oil prices. Link to the official press release on the website of the Senate of the Parliament - <http://www.parlam.kz/ru/senate/press-center/article/37451> Links to news in the media - https://forbes.kz/process/economy/byudjet_rk_na_2019-2021_dollar_po_370_tenge_barrel_nefti_po_55/ <https://informburo.kz/novosti/senat-kazahstana-vernul-proekt-respublikanskogo-byudzheta-na-2019-2021-gody-v-mazhilis.html> On November 28, 2018, the deputies of the Majilis agreed with all the amendments and comments of the upper House of Parliament. Link to the news: <https://informburo.kz/novosti/parlament-kazahstana-prinyal-tryohletniy-byudzhets-uchyotom-novoy-ceny-na-neft-81529.html> After that, the draft Law on the Republican Budget began to be considered adopted by the legislative body and was sent for signature to the president.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. 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.

Source:

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13624/2> The Finance and Budget Committee news from November 21, 2018

Also The General report by performance of the Majilis activity VI convocation in the IV session (September 1 - December 29, 2018) including meetings and other activity of the Budget and Finance Committee <http://www.parlam.kz/ru/mazhilis/performance> (file:

<http://www.parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D12449>) pages 83-86

And some links on meetings of

<http://www.parlam.kz/ru/mazhilis/committee-works/presenter/6>

Comment:

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13624/2>

The Finance and Budget Committee on November 21, 2018, the Finance and Budget Committee held a meeting at which the following draft Laws were discussed: ...3. "On the guaranteed transfer from the National Fund of the Republic of Kazakhstan for 2019-2021" Speaker: Ruslan Dalenov - First Vice-Minister of the National Economy of the Republic of Kazakhstan Co-rapporteur: Olga Valentinovna Perepechina The bill provides for the approval of the size of the guaranteed transfer from the National Fund of the Republic of Kazakhstan to the republican budget 2019 - 2021 years. As a result of

the discussion of the draft law, the Committee made a decision to submit it to the extended meeting of the committee. 4. "On the republican budget for 2019–2021" Speakers: Ruslan Dalenov - First Vice-Minister of National Economy of the Republic of Kazakhstan; Tatiana Savelieva - Vice-Minister of Finance of the Republic of Kazakhstan; Akhmetov Alpysbai Rakhmetullaevich - Deputy Chairman of the National Bank of Kazakhstan Co-rapporteur: Perepechina Olga Valentinovna This draft Law was developed in accordance with the Budget Code of the Republic of Kazakhstan based on the forecast of socio-economic development and budget parameters of the Republic of Kazakhstan for 2019-2021 and annual messages of the President of the Republic of Kazakhstan to the people of Kazakhstan . As a result of the discussion of the draft law, the Committee made a decision to submit it to the extended meeting of the committee.

The General report by performance of the Majilis activity VI convocation in the IV session (September 1 - December 29, 2018): page 83-86. There are names of the member of the Working group of the Budget and Finance Committee for the Draft Budget Law, as they said on the page 85, there was presentation and 8 meetings of the Working Group ("Проведены презентация, 8 заседаний рабочей группы") on this issue (Draft Budget Law), it is clear that the members of this group worked with other Committees and with Government, and together they "redistributed in total the amount of 361.5 billion tenge"

On the implementation of the President's "Message to the people" (Statement) on October 5, 2018 327.1 billion tenge will be sent, of which:

- development of small and medium business - 30 billion tenge;
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In addition, the amendments supported deputies, including on:

- comprehensive solution to issues of reducing the likelihood emergency situations (floods) of Pavlodar and Aktobe regions;
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- gasification of settlements additionally;
- construction and reconstruction of infrastructure facilities.

Peer Reviewer

Opinion: Agree

Comments: Researcher gave a complete and correct answer.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

For cross county comparability, this answer has been adjusted to "C." A report was not published before the OBS research cut-off date of 31 December 2018.

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

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. 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.

Source:

The General report by performance of the Majilis activity VI convocation in the IV session (September 1 - December 29, 2018) including meetings and other activity of the Budget and Finance Committee <http://www.parlam.kz/ru/mazhilis/performance> (file: <http://www.parlam.kz/ru/mazhilis/Files/Pdf?file=%2Fru%2Fmazhilis%2FFiles%2FGetPdf%3Ffid%3D12449>) Page 85

And some links on meetings of Majilis deputies

<http://www.parlam.kz/ru/mazhilis/committee-works/presenter/6>

Committees meetings on Draft budget law in the Senate:

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13661/1> The Committee on Constitutional Legislation, the Judicial System and Law Enforcement Agencies of the Senate

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13628/4> The Committee on Economic Policy, Innovative Development and Entrepreneurship of the Senate

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13620/5> The Committee on Socio-Cultural Development and Science of the Senate

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13618/19> The Committee on Agrarian Issues, Environmental Management and Rural Development of the Senate

Comment:

Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published short reports (as a news) with findings and recommendations prior to the budget being adopted, and the consideration in Senate was less than one month. However in the Majilis there is no evidence of the work on the EBP.

The General report, on page 85 it was mentioned, that:

"The committees of the Mazhilis of the Parliament of the Republic of Kazakhstan submitted positive conclusions. At the same time, the Committee on Socio-Cultural Development notes the need to improve the mechanism of interaction between central and local executive state bodies for the development of a network of educational organizations, taking into account demographic and other socio-economic trends in the country." (In Russian it written as: Комитетами Мажилиса Парламента Республики Казахстан представлены положительные заключения.

Вместе с тем, Комитет по социально-культурному развитию отмечает, необходимость совершенствования механизма взаимодействия центральных и местных исполнительных государственных органов для развития сети организаций образования с учетом демографических и иных социально-экономических тенденций в республике.)

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13661/1>

On November 7, 2018, a regular meeting and an extended meeting of the Committee on Constitutional Legislation, the Judicial System and Law Enforcement Agencies were held. Decision: To send to the head committee an opinion without comments and proposals on the draft Law of the Republic of Kazakhstan "On the guaranteed transfer from the National Fund of the Republic of Kazakhstan for 2019-2021".

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13628/4>

November 9, 2018 at 15.00 At the meeting of the Committee on Economic Policy, Innovative Development and Entrepreneurship of the Senate of the Parliament of the Republic of Kazakhstan, the following draft law was considered: 1. On the draft Law of the Republic of Kazakhstan "On the guaranteed transfer from the National Fund of the Republic of Kazakhstan for 2019-2021". Co-rapporteur- Member of the Committee, Deputy of the Senate of the Parliament of the Republic of Kazakhstan Mamytbekov Edil Kulamkadyrovich Decision taken: The Committee, having considered the draft law, sent an opinion to the parent committee. 2. On the draft Law of the Republic of Kazakhstan "On the republican budget for 2019-2021". Co-rapporteur- Member of the Committee, Deputy of the Senate of the Parliament of the Republic of Kazakhstan Mamytbekov Edil Kulamkadyrovich Decision taken: The Committee, having considered the draft law, sent an opinion to the parent committee.

Committee on Foreign Relations, Defense and Security November - No info

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13620/5>

12.11.2018 - The Committee on Socio-Cultural Development and Science held a meeting at which the following issues were discussed: 1. On the draft Law of the Republic of Kazakhstan "On the guaranteed transfer from the National Fund of the Republic of Kazakhstan for 2019-2021". Speaker: Dalenov Ruslan Yerbolatovich - First Vice-Minister of National Economy of the Republic of Kazakhstan. Co-rapporteur: Serik Chingisovich Bekturганov - Secretary of the Committee on Socio-Cultural Development and Science. 2. On the draft Law of the Republic of Kazakhstan "On the republican budget for 2019-2021". Speakers: Dalenov Ruslan Yerbolatovich - First Vice-Minister of National Economy of the Republic of Kazakhstan; Akhmetov Alapsbai Rakhmetullaevich - Deputy Chairman of the National Bank of the Republic of Kazakhstan; Tatiana Savelieva - Vice Minister of Finance of the Republic of Kazakhstan. Co-rapporteur: Serik Chingisovich Bekturганov - Secretary of the Committee on Socio-Cultural Development and Science. During the consideration of issues on the agenda, deputies asked questions to developers regarding the forecast of the national currency exchange rate, the inequality of the balance of incomes of the republican budget with its expenses and the presence of a budget deficit, methods for reducing withdrawals from the National Fund of Kazakhstan, and justifying the costs of ensuring the national budget. security, targeted use of funds for the implementation of the employment program, the order of implementation of the instructions of the Head of State to increase irrigated land, mechanism for increasing the wages of preschool workers in non-governmental organizations, clarifying the concepts of "social work consultants" and "assistants in employment centers", the amount of funds allocated to ensure the rights and improve the quality of life of people with disabilities, the prognosis for patients the period of their drug supply, the allocation of funds for the restoration work of historical, cultural and architectural monuments, the construction mechanism in the regions Recreation centers, reasons for reducing funding for research, allocating funds for the construction of a new medical and rehabilitation building of the Research Institute of Traumatology and Orthopedics, deadlines for the construction of a new oncology center in Astana, as well as other issues of a clarifying nature. Following the discussion of bills, the Committee's decision was sent to the parent committee.

<http://www.parlam.kz/ru/senate/press-center/committee-news/id13618/19>

12.11.2018 The Committee on Agrarian Issues, Environmental Management and Rural Development of the Senate of the Parliament of the Republic of Kazakhstan held a meeting at which draft laws were discussed. "On the guaranteed transfer from the National Fund of the Republic of Kazakhstan for 2019–2021" "On the republican budget for 2019–2021" The members of the Committee, having considered these draft laws, sent their decision on them to the relevant committee.

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But beside this there are no reports with the results of consideration of the EBP by Majilis, neither Senate.

There are some news about the EBP tabling to Parliament houses.

Senate: 05.11.2018 <http://www.parlam.kz/ru/senate/press-center/article/36416>

(Olga Perepechina, Chairperson of the Finance and Budget Committee of the Senate, noted that the discussion of draft laws will be continued at meetings of the working group and in the standing committees of the Upper House of Parliament)

Senate: 14.11.2018 <http://www.parlam.kz/ru/senate/press-center/article/36434>

Senate: 26.11.2018 <http://www.parlam.kz/ru/senate/press-center/article/37451>

(The meeting heard the information of the deputy Olga Perepechina about the discussion of the draft laws "On the guaranteed transfer from the National Fund of the Republic of Kazakhstan for 2019-2021" and "On the republican budget for 2019-2021" in the Senate committees and working groups.)

Peer Reviewer

Opinion: Agree

Comments: Researcher gave a complete and correct answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

b. 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.

Source:

Majilis:

All news are here:

<http://www.parlam.kz/ru/mazhilis/committee-works/committees-meetings/6>

Two news about the amendments to the EB "Republican budget (2018-2020)" from 15.10.2018 and 29.10.2018 and the report here: <http://www.parlam.kz/ru/mazhilis/news-details/id43288/1/1> and with video translation <http://www.parlam.kz/ru/mazhilis/news-details/id43285/1/1> Amendments of the Government to the EB "Republican budget (2018-2020) were supported)

10.04.2018 Presentation of the amendments to the EB "Republican budget (2018-2020)" and news from 18.10.2018 <http://www.parlam.kz/ru/mazhilis/news-details/id41821/1/1> that Majilis supported the amendments (with video <http://www.parlam.kz/ru/mazhilis/news-details/id41818/1/1> - <https://youtu.be/VrhSiDiRH0Y>)

Senate:

And in October, 2018 there were discussions on the amendments to current Republican budget (2018-2020)

Senate: 26.11.2018 <http://www.parlam.kz/ru/senate/press-center/article/36396>

<http://www.parlam.kz/ru/senate/press-center/article/36398>

Comment:

<http://www.parlam.kz/ru/mazhilis/committee-works/committees-meetings/6>

Peer Reviewer

Opinion: Agree

Comments: Accounts Committee periodically provides reporting information to the Parliament, but the parliament itself did not conduct its own reviews on budget execution.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Budget Code: http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=189;-6&pos2=3214;34

In practice, for example

<http://www.parlam.kz/ru/mazhilis/news-details/id45754/1/1>

Comment:

Sources:by Law: According to the article 111 (2) of the Budget Code (Chapter 20. Sequestration and Budget Adjustment), the executive can shift up to 10% between programs of the same government body, but not between administrative units; with the exception of budget programs (subprogrammes) financed by targeted transfers from the National Fund of the Republic of Kazakhstan, between budget programs of administrators of republican budget programs if budget funds are not spent and (or) inefficient budget programs are implemented based on budget monitoring results without changing the structure budget expenditures with mandatory consideration at the Republican Budget Commission;

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted references to the budget code. In practice, the law on the republican budget is amended two to four times

during the year, since the government itself cannot change the law without the approval of the parliament.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Budget Code : https://online.zakon.kz/Document/?doc_id=30364477

Chapter Chapter 19. Budget Adjustment

Article 106. Clarification of the budget; clause 1 - 3)

Article 107. Clarification of the republican budget clause 1 - 1-1 1) and other clauses;

Articles 41-1.

In practice: <http://www.parlam.kz/ru/mazhilis/news-details/id45754/1/1>

Comment:

The answer depends on the sources of revenue. If the excess revenue comes from oil sector (if, for example, the oil price goes up), it goes to the National Fund, 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 41-1, when the central government is to distribute excess revenue between budget administrators, but not more than 4%.

1. The adjustment of the republican budget is carried out on the basis of proposals of the Government of the Republic of Kazakhstan and (or) deputies of the Parliament of the Republic of Kazakhstan in accordance with the legislative acts of the Republic of Kazakhstan.

1-1. The adjustment of the republican budget is carried out once during the current fiscal year.

Re-clarification of the republican budget during the current fiscal year is allowed in the following cases:

- 1) decrease or increase in revenues of the republican budget in the amount of more than ten percent of their annual approved amount in the current financial year;
- 2) the expected non-development of the republican budget expenditures in excess of ten percent of their annual approved amount in the current fiscal year.

1-2. The provisions specified in paragraph 1-1 of this article do not apply to clarifications of the republican budget in cases provided for by paragraph 4 of article 10, paragraph 5 of article 20, subparagraph 1) of paragraph 2 of article 106 of this Code, and the need to implement the instructions of the President of the Republic of Kazakhstan

2. Proposals for clarifying the republican budget are considered by the Republican Budget Commission.

3. When refining the republican budget, the requirements established by this Code in the development and approval of the republican budget are complied with.

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and comprehensive answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. 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.

Source:

The Budget Code: http://online.zakon.kz/Document/?doc_id=30364477

Articles 32, 106-111

There is no such practice during the last 12 month (Reducing of the revenue)

Comment:

The article 32, clause 4 of the Budget Code suggests that budget programs are to be re-approved by the central government (not legislature).

According to the articles 106-111, 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.

For example, Budget Code, Article 106. Adjustment of the budget

1. A clarification of the republican and local budgets is changes in the indicators of the republican and local budgets during the relevant fiscal year by amending and supplementing the law on the republican budget or the decision of the maslikhat on the local budget.

2. The adjustment of the republican and local budgets is made in the following cases:

- 1) the need to eliminate situations that threaten the political, economic, environmental and social stability of the Republic of Kazakhstan;
- 2) the adoption or amendment of legislative acts of the Republic of Kazakhstan, providing for a reduction in revenues or an increase in expenses of the republican and local budgets;
- 3) reduction of revenues of the republican and local budgets in the course of its execution in the amount of more than ten percent of their annual approved amount in the current fiscal year;

Peer Reviewer

Opinion:

Comments: The researcher gave a correct and comprehensive answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. 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.

Source:

<http://www.parlam.kz/ru/mazhilis/performance>

<http://esep.kz/r3/about/news/vystuplenie-predsedatelya-schetnogo-komiteta-natali-godunovoy-na-prezentatsii-v-mazhilise-parlamenta.html>

<http://esep.kz/r3/about/news/vystupleniya/>

Comment:

Speech by Natalia Godunova, Chairman of the Accounts Committee, at a joint meeting of the Chambers of the Parliament of the Republic of Kazakhstan was made on June 15, 2018

by law https://tengrinews.kz/zakon/pravitelstvo_respubliki_kazahstan_premier_ministr_rk/hozyaystvennaya_deyatelnost/id-P090001282/

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and comprehensive answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

http://www.akorda.kz/ru/official_documents/constitution

http://adilet.zan.kz/rus/docs/P090001282_

According to the Constitution article 44 and the "Law of the Republic of Kazakhstan On the counting committee for monitoring the execution of the republican budget" article 7, the head of the SAI in Kazakhstan is appointed by President directly

Comment:

According to the Constitution article 44 and the "Law of the Republic of Kazakhstan On the Counting Committee for monitoring the execution of the republican budget" article 7, the head of the SAI in Kazakhstan is appointed by President directly

Peer Reviewer

Opinion: Agree

Comments: The head of the Accounts Committee is appointed by the President independently. This is indicated in paragraph 7 of Article 44 of the

Constitution: 7) appoints for a term of five years the Chairperson and two members of the Central Election Commission, the Chairperson and two members of the Accounts Committee for Monitoring the Implementation of the Republican Budget. Link: http://adilet.zan.kz/rus/docs/K950001000_

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

<http://esep.kz/upload/files/%D0%A3%D0%BA%D0%B0%D0%B7%20%20%D1%80%D1%83%D1%8113072018164235.doc>
The article 25 of the Accounting Committee Statute reads that the Chairman can be removed by the President.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly indicated the link to the law on the Accounts Committee.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

By the "Law of the Republic of Kazakhstan On the Accounts Committee for Control over the execution of the Republican Budget", "Article 24. Financing and logistics of the Accounts Committee"
https://tengrinews.kz/zakon/pravitelstvo_respubliki_kazahstan_premier_ministr_rk/hozyaystvennaya_deyatelnost/id-P090001282/
and by the articles 11 and 42 of the Accounting Committee Statute state that
<http://esep.kz/upload/files/%D0%A3%D0%BA%D0%B0%D0%B7%20%20%D1%80%D1%83%D1%8113072018164235.doc>
the SAI is financed from the republican (central) budget, including logistical support and transport services for the Accounts Committee .

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and detailed answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

"the Statute on the Accounts Committee on control over the execution of the republican budget"

<http://esep.kz/upload/files/%D0%A3%D0%BA%D0%B0%D0%B7%20%20%D1%80%D1%83%D1%8113072018164235.doc>

the "Law of the Republic of Kazakhstan On the Accounts Committee for Control over the execution of the Republican Budget"

https://tengrinews.kz/zakon/pravitelstvo_respubliki_kazahstan_premier_ministr_rk/hozyaystvennaya_deyatelnost/id-P090001282/

Comment:

According to the article 19 "Authority of the Chairman of the Accounting Committee" (3rd Section of the Statute on the Accounts Committee on control over the execution of the republican budget), 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.

According to the "Law of the Republic of Kazakhstan On the Accounts Committee for Control over the execution of the Republican Budget", Article 12. "Planning the activities of the Accounts Committee"

1. Planning is carried out in order to ensure the execution of the tasks and powers vested in the Accounts Committee.
2. The activities of the Accounts Committee are carried out in accordance with the strategic plan approved by the President of the Republic of Kazakhstan or an official authorized by him, operational, annual and quarterly plans approved by the Chairman of the Accounts Committee.
3. Annual and quarterly plans specify in detail the activities of the operational plan for the reporting period. They determine the responsible executors for carrying out the control and other measures, and set the terms for their execution.

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and detailed answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. 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.

Source:

http://www.esep.kz/r3/about/news/eksperty-ofisa-gosudarstvennogo-audita-estonii-zavershili-vtoroy-etap-proverki-deyatelnosti-schetnog.html?sphrase_id=314

News: Experts of the State Audit Office of Estonia visited Astana to complete the audit of the Accounts Committee of Kazakhstan
From 28 to 30 November of the current year, the delegation of the Supreme Audit Institution of Estonia visited the counting committee on a working visit.

All news about this audit is here:

<http://www.esep.kz/r3/search/index.php?q=%D0%AD%D1%81%D1%82%D0%BE%D0%BD%D0%B8%D0%B8&s=>

Comment:

The result of the independent audit of the Accounts Committee is a "confirmation (refutation) of the compliance of the SAI activities of Kazakhstan in the areas of its audited activities with the requirements of the internal rules and standards of the Accounts Committee, as well as with the provisions of international standards"; - SAI is the member of INTOSAI (International Organization of Supreme Audit Institutions) and SAI of Estonia had checked SAI of Kazakhstan as a part of Memorandum between the governmental bodies of these countries: <http://www.esep.kz/r3/inter/memorandum/2144/>
The frequency of such audits is unknown, so it is "b"
Also 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://www.esep.kz/r3/about/struktura-schetnogo-komiteta/181/>
processes of the SAI.

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and detailed answer.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

For cross country consistency, this question is scored "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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

<http://www.esep.kz/r3/about/news/vystupleniya/>

1. Выступление Председателя Счетного комитета Натальи Годуновой на совместном заседании палат Парламента Республики Казахстан 15 Июня 2018
2. Выступление Председателя Счетного комитета Натальи Годуновой на презентации в Сенате Парламента Республики Казахстан отчета Счетного комитета - заключения к отчету Правительства об исполнении республиканского бюджета за 2017 год 23 Мая 2018
3. Выступление Председателя Счетного комитета Натальи Годуновой на презентации в Мажилисе Парламента Республики Казахстан отчета Счетного комитета - заключения к отчету Правительства об исполнении республиканского бюджета за 2017 год 16 Мая 2018
4. Выступление члена Счетного комитета Плотникова К.Ф. на круглом столе в Сенате Парламента 16 Марта 2018
<http://www.esep.kz/r3/about/news/byudzhets-2017-prezentatsiya-otchetov-pravitelstva-i-schetnogo-komiteta.html>
<http://www.esep.kz/r3/about/news/vystuplenie-predsedatelya-schetnogo-komiteta-natali-godunovoy-na-sovmestnom-zasedanii-palat-parlamen.html>

Comment:

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 16.03.2018 and 16.05, 23.05 and 15.06.2018 (AR) and (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

Comments: The researcher gave a correct and detailed answer.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific

organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. 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).

Source:

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/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council)

(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) Also the mechanism of budget process is described here:

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

And in MEBP - here <http://economy.gov.kz/ru/kategorii/rabota-s-naseleniem-0>

These acts don't include citizen involvement to the budget process.

Comment:

(1) The public council consists of 5 representatives from MoF and 10 from civil society. (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)

(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.

(5) There is an order (direct link is

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9a%D0%be%D0%bd%D1%82%D0%b5%D0%bd%D1%82%202018/%D0%B0%D0%B2%D0%B3%D1%83%D1%81%D1%82/25.08.2018/%D0%bf%D1%80%D0%B8%D0%ba%D0%B0%D0%B7%20720%20%D1%80%D1%83%D1%81.pdf>), according to which one person from MoF is responsible for the communications with NGOs (non governmental organizations from civil society) and communications with NGOs has own page on the site of MoF: http://www.minfin.gov.kz/irj/portal/anonymouse?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/interaction_with_NGO

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The researcher gave a correct and detailed answer. At the same time, it is worth noting the study of the Kazakhstan Institute for Strategic Studies on public councils in 2017, in which the activity of members of the public council and the impact on the budget of the Ministry of Finance was recognized as zero. The study can be viewed at the link: <http://www.kisi.kz/uploads/33/files/4IKv9NEx.pdf>

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

After further discussion with the researcher, answer choice "C" is maintained. We acknowledge the study that the peer reviewer cites, however the Ministry of Finance does have a mechanism that involves NGOs in the budget formulation process, which is what this indicator asks.

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

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/anonymus?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/public_council)

(direct link to the file of the Council and its members:
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%bc%d0%b0%d0%b9%202016/%d0%a1%d0%be%d1%81%d1%82%d0%b0%d0%b2%20d0%9e%d0%b1%d1%89.%20d1%81%d0%be%d0%b2%d0%b5%d1%82%d0%b0_%d1%80%d1%83%d1%81.pdf)

And in MEBP - here <http://economy.gov.kz/ru/kategorii/rabota-s-naseleniem-0>

There no mentions about Public hearing or including vulnerable and underrepresented citizens involvement to the budget process.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

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

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

It was a discussion of the EBP in August 2018 on the Public Council, (direct link to the file:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/04%2c09%2c2018/%d0%9f%d1%80%d0%be%d1%82%d0%be%d0%ba%d0%be%d0%bb%20%d0%9e%d0%b1%d1%89%d0%b5%d1%81%d1%82%d0%b2%d0%b5%d0%bd%d0%bd%d0%be%d0%b3%d0%be%20%d0%a1%d0%be%d0%b2%d0%b5%d1%82%d0%b0%20%d0%bf%d0%be%20%d0%b3%d0%be%d1%81%d1%83%d0%b4%d0%b0%d1%80%d1%81%d1%82%d0%b2%d0%b5%d0%bd%d0%bd%d1%8b%d0%bc%20%d1%84%d0%b8%d0%bd%d0%b0%d0%bd%d1%81%d0%b0%bc%20%e2%84%9611.pdf>) =====In the minutes there is no mentions about the details of the discussions, But since the EBP has different chapters with required issues, we choose "c"

Comment:

The executive's engagement with citizens (with Public council) covers:

1. Revenue forecasts, policies, and administration
2. Social spending policies
3. Deficit and debt levels
4. Public investment projects

Peer Reviewer

Opinion: Agree

Comments: It is quite difficult to draw a conclusion from the information the link to which the researcher attached. But there was a discussion, so I agree with the proposed answer.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

The mechanism covers revenue administration and social spending. See: <https://dialog.egov.kz/blogs/32775/questions?page=16&beginDateFilter=01.08.2018&endDateFilter=30.11.2018>

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

- 1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

- 2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the*

government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

==1== The reporting meeting of the Minister of Finance of Kazakhstan, Bakhyt Sultanov, with the population took place in Astana on 20.06.2018 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%d1%82%d0%b8%d1%8f/%d0%9d%d0%be%d0%b2%d0%be%d1%81%d1%82%d0%a1%d0%be%d0%b1%d1%8b%d1%82%d0%b8/ru/9077a2fa-9656-3610-e5a3-bc92ad3b06bf.xml

==MoF had announced on 05.31.2018 the meeting with the Minister in June (The head of the Ministry of Finance will report on his activities to the public. The reporting meeting of the Minister of Finance of the Republic of Kazakhstan Bakhyt Sultanov with the population will be held on June 20, 2018 at 15-00 hours at the address: Astana, st. Kunaev, 4, "Kazmedia Ortalygy" building, (cinema and concert hall, 1st floor). In advance, you can send a question to the Minister of Finance at the email address: m.minfin@minfin.gov.kz. For feedback, please specify your data and contact phone number. The answer to your question will be posted on the website of the Ministry of Finance: www.minfin.gov.kz after a meeting with the public. We invite everyone to participate! -

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%a1%d0%b0%d0%b9%d1%82%20%d0%9a%d0%a4%d0%9a/%d0%94%d0%b5%d1%8f%d1%82%d0%b5%d0%bb%d1%8c%d0%bd%d0%bc/%d0%a7%d0%b0%d1%81%d1%82%d1%8b%d0%b5%20%d0%b2%d0%be%d0%bf%d1%80%d0%be%d1%81%d1%8b%20%d0%b8%20%d0%be%d1%81%d1%82%d0%b8/ru/80552a26-bc46-3610-828a-8ea11c80b7fe.xml>) - but this is AFTER BY.

====The questions and answers were also published:

[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%d0%b4%d0%b0%d0%bd%d0%b0%bd/%d0%a7%d0%b0%d1%81%d1%82%d1%8b%d0%b5%20%d0%b2%d0%be%d0%bf%d1%80%d0%be%d1%81%d1%8b%20%d0%b8%20%d0%be%d1%81%d1%82%d0%b2%d0%b5%d1%82%d1%8b/ru/%d0%9e%d1%82%d0%b2%d0%b5%d1%82%d1%8b%20%d0%bd%d0%b0%20%d0%b2%d0%be%d0%bf%d1%80%d0%be%d1%81%d1%8b%2c%20%d0%bf%d0%be%d1%81%d1%82%d1%83%d0%bf%d0%b8%d0%b2%d1%88%d0%b8%d0%b5%20%d0%b2%20%d1%85%d0%be%d0%b4%d0%b5%20%d0%be%d1%82%d1%87%d0%b5%d1%82%d0%bd%d0%be%d0%b9%20%d0%b2%d1%81%d1%82%d1%80%d0%b5%d1%87%d0%b8%20%d0%9c%d0%b8%d0%bd/d0%bc/%d0%a7%d0%b0%d1%81%d1%82%d1%80/d0%b0%20%d1%84/d0%b8/d0%bd/d0%b0%bd/d1%81/d0%be/d0%b2%20%d0%a0%d0%9a%20%d0%a1%d1%83%d0%bb/d1%82/d0%b0%bd/d0%be/d0%b2/d0%b0%20%d0%91.%d0%a2.%20%d0%bf%d0%b5%d1%80%d0%b5%d0%b4%20%d0%be/d0%b1%d1%89%d0%b5/d1%81%d1%82%d0%b2%d0%b5%d0%bd/d0%bd/d0%be/d1%81%d1%82%d1%8c%d1%8e%20%20%d0%b8%d1%8e%d0%bd/d1%8f%202018%20%d0%b3%d0%be/d0%b4/d0%b0/%d0%92/d0%be/d0%bf/d1%80/d0%be/d1%81/d1%8b%20/d0%be/d1%82/d1%87/d0%b5/d1%82/d0%bd/d0%be/d0%b9%20/d0%b2/d1%81/d1%82/d1%80/d0%b5/d1%87/d0%b8%20/d0%9c/d0%b8/d0%bd/d0%bc/%d0%a7%d0%b0%d1%81%d1%82%d1%80/d0%b0%20%d1%84/d0%b8/d0%bd/d0%b0%bd/d1%81/d0%be/d0%b2%20%d0%a0%d0%9a%20%d0%a1%d1%83%d0%bb/d1%82/d0%b0%bd/d0%be/d0%b2/d0%b0%20%d0%91.%d0%a2.%20%d1%81%20/d0%bd/d0%b0/d1%81/d0%b5/d0%bb/d0%b5/d0%bd/d0%b8/d0%b5/d0%bc](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%d0%b4%d0%b0%d0%bd%d0%b0%bd/%d0%a7%d0%b0%d1%81%d1%82%d1%8b%d0%b5%20%d0%b2%d0%be%d0%bf%d1%80%d0%be%d1%81%d1%8b%20%d0%b8%20%d0%be%d1%81%d1%82%d0%b2%d0%b5%d1%82%d1%8b/ru/%d0%9e%d1%82%d0%b2%d0%b5%d1%82%d1%8b%20%d0%bd%d0%b0%20%d0%b2%d0%be%d0%bf%d1%80%d0%be%d1%81%d1%8b%2c%20%d0%bf%d0%be%d1%81%d1%82%d1%83%d0%bf%d0%b8%d0%b2%d1%88%d0%b8%d0%b5%20%d0%b2%20%d1%85%d0%be%d0%b4%d0%b5%20%d0%be%d1%82%d1%87%d0%b5%d1%82%d0%bd%d0%be%d0%b9%20%d0%b2%d1%81%d1%82%d1%80%d0%b5%d1%87%d0%b8%20%d0%9c%d0%b8%d0%bd%d0%bc/%d0%a7%d0%b0%d1%81%d1%82%d1%80%d0%b0%20%d1%84%d0%b8%d0%bd%d0%b0%bd/d1%81%d0%be%d0%b2%20%d0%a0%d0%9a%20%d0%a1%d1%83%d0%bb%d1%82%d0%b0%bd/d0%be%d0%b2%d0%b0%20%d0%91.%d0%a2.%20%d0%bf%d0%b5%d1%80%d0%b5%d0%b4%20%d0%be/d0%b1%d1%89%d0%b5%d1%81%d1%82%d0%b2%d0%b5%d0%bd/d0%bd/d0%be/d1%81%d1%82%d1%8c%d1%8e%20%20%d0%b8%d1%8e%d0%bd/d1%8f%202018%20%d0%b3%d0%be/d0%b4/d0%b0/%d0%92/d0%be/d0%bf/d1%80/d0%be/d1%81/d1%8b%20/d0%be/d1%82/d1%87/d0%b5/d1%82/d0%bd/d0%be/d0%b9%20/d0%b2/d1%81/d1%82/d1%80/d0%b5/d1%87/d0%b8%20/d0%9c/d0%b8/d0%bd/d0%bc/%d0%a7%d0%b0%d1%81%d1%82%d1%80/d0%b0%20%d1%84/d0%b8/d0%bd/d0%b0%bd/d1%81/d0%be/d0%b2%20%d0%a0%d0%9a%20%d0%a1%d1%83%d0%bb/d1%82/d0%b0%bd/d0%be/d0%b2/d0%b0%20%d0%91.%d0%a2.%20%d1%81%20/d0%bd/d0%b0/d1%81/d0%b5/d0%bb/d0%b5/d0%bd/d0%b8/d0%b5/d0%bc)

=====
==2== The Public Council of Ministry of finance was established on 22 of February 2016. (<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/public_council))) Now it is represented by 8 people from different NGOs (5 NGOs in financial sphere) and 5 people from Ministry of finance and 2 individuals (self-proposed).

It was founded, and these people has an opportunity to influence on the budget process. The statement and plan on 2018 of the Public Council contain only these budget-related questions: Consideration and discussion of the implementation by the Ministry of budget programs, as the administrator of budget programs, its strategic plans, state and government programs: on the achievement of target indicators, reports of administrators of budget programs on the implementation of budget programs (March 2018); Hearing of the report of the Chairman of the Commission for the consideration of projects: budget programs, strategic plans, state and government programs Baizakov S. (December 2018); Public hearings on the discussion of draft budget programs of administrators of budget programs, draft strategic plans, draft amendments to strategic plans, draft government and government programs (June and September 2018) - the discussion of the EBP were in August 2018, (direct link to the file:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f/d0%b1/d1%80/d1%8c/04%2c09%2c2018/%d0%9f/d1%80/d0%be/d1%82/d0%be/d0%ba/d0%be/d0%bb%20%d0%9e/d0%b1/d1%89/d0%b5/d1%81/d1%82/d0%b2/d0%b5/d0%bd/d0%bd/d0%be/d0%b3/d0%be%20%d0%a1/d0%be/d0%b2/d0%b5/d1%82/d0%b0%20%d0%bf/d0%be%20%d0%b3/d0%be/d1%81/d1%83/d0%b4/d0%b0/d1%80/d1%81/d1%82/d0%b2/d0%b5/d0%bd/d0%bd/d1%8b/d0%bc%20%d1%84/d0%b8/d0%bd/d0%bd/d1%81/d0%b0/d0%bc%20%e2%84%9611.pdf>) ===== Members consider budget programs and other things, but they are not represented by real public.

==3== Everyone could ask question from Public Council here: <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/forum_fldr) But only one question is over there. It is not related to the budget and its implementation

Comment:

Ministry of finance has established a mechanism to allow citizens to provide input on budget implementation, but: - the meeting Minister with the public is after BY | and Public Council gives 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 2 individuals). It is not possible for all citizens and/or CSOs to widely participate in the budget process.

Peer Reviewer

Opinion: Agree

Comments: The researcher gave a correct and objective answer.

Government Reviewer

Opinion: I choose not to review this question

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The budget code for example contains articles which concern rights and benefits for the disabled and takes into accounts their needs through 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.

The section on the site of the MEBP concerning public relationships: <http://economy.gov.kz/ru/kategorii/rabota-s-naseleniem-0> and MoF: [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_citizens/citizens/cbudget_and_info_graphics_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_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_info_graphics_fldr)

and even the section "Discussion of the draft budget", but it is empty:[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_citizens/citizens/cbudget_and_info_graphics_fldr/budget_blueprint)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_info_graphics_fldr/budget_blueprint](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_info_graphics_fldr/budget_blueprint)

Comment:

Peer Reviewer

Opinion: Agree

Comments: In law and practice, there are no norms or precedents for discussing the annual budget separately or with emphasis on the participation of vulnerable and underrepresented segments of the population.

Government Reviewer

Opinion: I choose not to review this question

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

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

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels

6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

==1==During 2018 Ministry of finance had a public meeting on 20 of June and he made a report of budget 2017 execution, and there was an opportunity to ask questions and get answers. The reporting meeting of the Minister of Finance of Kazakhstan, Bakhyt Sultanov, with the population took place in Astana on 20.06.2018

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%d1%82%d0%b8%d1%8f/%d0%9d%d0%be%d0%b2%d0%be%d1%81%d1%82%d0%b8/ru/9077a2fa-9656-3610-e5a3-bc92ad3b06bf.xml

==The questions and answers were published 03.07.18:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%a1%d0%b0%d0%b9%d1%82%20%d0%9a%d0%93%d0%98%d0%9f/%d0%93%d1%80%d0%b0%d0%b6%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%92%d0%be%d0%bf%d1%80%d0%be%d1%81%d1%8b-%d0%be%d1%82%d0%b2%d0%b5%d1%82%d1%8b/ru/30aaa8b9-ae60-3610-ae94-cad37cbebc9b.xml>

Comment:

The executive's engagement with citizens covers two from the above-mentioned topics:

1. Changes in macroeconomic circumstances
2. Delivery of public services

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly identified what topics became the focus of the meeting between the Minister of Finance and the population.

Government Reviewer

Opinion: I choose not to review this question

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope

may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There is a mechanism of involving non-government organizations to the MoF activity: 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/interaction_with_NGO

And there is a person which responsible for that:

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%92%d0%b7%d0%b0%d0%b8%d0%bc%d0%be%d0%b4%d0%b5%d0%b9%d1%81%d1%82%d0%b2%d0%b8%d0%b5%20%d1%81%20%d0%9d%d0%9f%d0%9e/ru/%d0%9a%d0%be%d0%bd%d1%82%d0%b0%d0%ba%d1%82%d0%bd%d1%8b%d0%b5%20%d0%b4%d0%b0%d0%bd%d0%bd%d1%8b%d0%b5.html

And there is a Public Council:

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

Discussion of the EYR 2017 in June, 2018 and announce:

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%d1%82%d0%b8%d1%8f/%d0%9d%d0%be%d0%b2%d0%be%d1%81%d1%82%d0%b8/ru/9077a2fa-9656-3610-e5a3-bc92ad3b06bf.xml

Announce:

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%a1%d0%b0%d0%b9%d1%82%20%d0%9a%d0%93%d0%98%d0%9f/%d0%a1%d0%be%d0%b1%d1%8b%d1%82%d0%b8%d1%8f/%d0%9d%d0%be%d0%b2%d0%be%d1%81%d1%82%d0%b8/ru/80552a26-bc46-3610-828a-8ea11c80b7fe.xml>

And mechanism of involving people to the Public Council is open:

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%9e%d0%b1%d1%89%d0%b5%d1%81%d1%82%d0%b2%d0%b5%d0%bd%d0%bd%d1%8b%d0%b9%20%d1%81%d0%be%d0%b2%d0%b5%d1%82/ru/%d0%9e%d0%b1%d1%8a%d1%8f%d0%b2%d0%bb%d0%b5%d0%bd%d0%b8%d0%b5/20260bc5-97f7-3610-21b0-8fa4e0c9c0a4.xml

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is information, but it does not meet the parameters indicated in the question.

Government Reviewer

Opinion: I choose not to review this question

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Public Council consider the draft budget project:

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%d0%b4%d0%b0%d0%bd%d0%b0%d0%bc/%d0%9e%d0%b1%d1%89%d0%b5%d1%81%d1%82%d0%b2%d0%b5%d0%bd%d0%bd%d1%8b%d0%b9%20%d1%81%d0%be%d0%b2%d0%b5%d1%82/ru/%d0%9c%d0%b0%d1%82%d0%b5%d1%80%d0%b8%d0%b0%d0%bb%d1%8b%20%d0%b7%d0%b0%d1%81%d0%b5%d0%b4%d0%b0%d0%bd%d0%b8%d0%b9/%d0%97%d0%b0%d1%81%d0%b5%d0%b4%d0%b0%d0%bd%d0%b8%d0%b5%20%d0%be%d1%82%2023.08.2018%d0%b3./%d0%9f%d0%be%d0%b2%d0%b5%d1%81%d1%82%d0%ba%d0%b0%20%d0%b7%d0%b0%d1%81%d0%b5%d0%b4%d0%b0%d0%bd%d0%b8%d1%8f.html

and the RESULT of the consideration is Public Council "took note" regarding draft budget law.

<http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202018/%d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c/04%2c09%2c2018/%d0%9f%d1%80%d0%be%d1%82%d0%be%d0%ba%d0%be%d0%bb%20%d0%9e%d0%b1%d1%89%d0%b5%d1%81%d1%82%d0%b2%d0%b5%d0%bd%d0%bd%d0%be%d0%b3%d0%be%20%d0%a1%d0%be%d0%b2%d0%b5%d1%82%d0%b0%20%d0%bf%d0%be%20%d0%b3%d0%be%d1%81%d1%83%d0%b4%d0%b0%d1%80%d1%81%d1%82%d0%b2%d0%b5%d0%bd%d0%bd%d1%8b%d0%bc%20%d1%84%d0%b8%d0%bd%d0%b0%d0%bd%d1%81%d0%b0%d0%bc%20%e2%84%9611.pdf>

Comment:

The executive provides a written record, that Public Council "took note" draft budget law.

Peer Reviewer

Opinion: Agree

Comments: Information from public figures on the website of the Ministry of Finance was prepared by the press service of the Ministry. Social activists themselves on their sites as social networks or the media did not give feedback on this issue.

Government Reviewer

Opinion: I choose not to review this question

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. 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.

Source:

[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_citizens/citizens/cbudget_and_infographics_fldr/Republic_budget_execution_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/Republic_budget_execution_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/Republic_budget_execution_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_citizens/citizens/answers_and_questions_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/answers_and_questions_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/answers_and_questions_fldr)

Comment:

The MOF did publish the list of questions and answers from the Minister's meeting:

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%D0%B4%D0%B0%D0%BD%D0%B0%D0%BC/%D0%A7%D0%B0%D1%81%D1%82%D1%8B%D0%B5%20%D0%B2%D0%BE%D0%BF%D1%80%D0%BE%D1%81%D1%8B%20%D0%B8%20%D0%BE%D1%82%D0%B2%D0%B5%D1%82%D1%8B/ru/%D0%9E%D1%82%D0%B2%D0%B5%D1%82%D1%8B%20%D0%BD%D0%B0%20%D0%B2%D0%BE%D0%BF%D1%80%D0%BE%D1%81%D1%8B,%20%D0%BF%D0%BE%D1%81%D1%82%D1%83%D0%BF%D0%B8%D0%B2%D1%88%D0%B8%D0%B5%20%D0%B2%20%D1%85%D0%BE%D0%B4%D0%B5%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D0%B2%D1%81%D1%82%D1%80%D0%B5%D1%87%D0%B8%20%D0%9C%D0%B8%D0%BD%D0%B8%D1%81%D1%82%D1%80%D0%B0%20%D1%84%D0%B8%D0%BD%D0%B0%D0%BD%D1%81%D0%BE%D0%B2%20%D0%A0%D0%9A%20%D0%A1%D1%83%D0%BB%D1%82%D0%B0%D0%BD%D0%BE%D0%B2%D0%B0%20%D0%91.%D0%A2.%20%D0%BF%D0%B5%D1%80%D0%B5%D0%B4%20%D0%BE%D0%B1%D1%89%D0%B5%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D0%BE%D1%81%D1%82%D1%8C%D1%8E%20%20%20%D0%B8%D1%8E%D0%BD%D1%8F%202018%20%D0%B3%D0%BE%D0%B4%D0%B0/%D0%92%D0%BE%D0%BF%D1%80%D0%BE%D1%81%D1%8B%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D0%B2%D1%81%D1%82%D1%80%D0%B5%D1%87%D0%B8%20%D0%BC%D0%8%D0%BD%D0%B8%D1%81%D1%82%D1%80%D0%B0%20%D0%A1%D1%83%D0%BB%D1%82%D0%B0%D0%BD%D0%BE%D0%B2%D0%B0%20%D0%91.%D0%A2%20%D1%81%20%D0%BD%D0%B0%D1%81%D0%B5%D0%BB%D0%B5%D0%BD%D0%B8%D0%B5%D0%BC

Peer Reviewer

Opinion: Agree

Comments: The researcher indicated the link correctly, it outlines the issues of the population that came up during the reporting meeting of the Minister of Finance. Some of the issues concerned the management of budgetary funds, pension contributions of the population, etc.

Government Reviewer

Opinion: I choose not to review this question

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the

public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

[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/process_fldr)

[NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/process_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/process_fldr)

with link to the <https://www.slideshare.net/minfingovkz/3-100511> (Scheme of the budget process in the Republic of Kazakhstan)

and <https://www.slideshare.net/minfingovkz/6-2012-2014-25> (Stages of formulation of the republican budget)

Comment:

The executive doesn't incorporate participation into its timetable for formulating the Executive's Budget Proposal

Peer Reviewer

Opinion: Agree

Comments: The rules for the development of the republican budget, which are approved by the government, there is no norm for involving society in the discussion of the draft republican budget. Link to the rules for the development of the republican budget:

<http://adilet.zan.kz/rus/docs/P1700000502> The draft republican budget for the first time becomes available to citizens when it has already been developed and submitted to parliament by the government. In the Law on Public Councils, social activists have the right to discuss draft budget programs, but the law does not indicate specific dates and deadlines for such discussions. Link to public council law:

<http://adilet.zan.kz/rus/docs/Z1500000383>

Government Reviewer

Opinion: I choose not to review this question

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Only one governmental republican level service had published project of documents to the Open Budget portal E.Gov: - this is the Agency of the Republic of Kazakhstan on Civil Service Affairs and Anti-Corruption // <https://budget.egov.kz/budgetprogram/budgetprogram?budgetState=PROJECT&govAgencyId=591&beginDate=01.01.2018&endDate=31.08.2018&admin=&commentFound=>

Usually ministries don't have any discussions as public hearing on budget questions in plans and in minds:

<http://mic.gov.kz/ru/pages/plan-meropriyatiy-na-2018-god-0>

But several ministries through the Public Councils plan the budget programs discussions:

Ministry of Public Health : http://dsm.gov.kz/sites/default/files/pages/scan_russ.pdf

However the results of the public hearings or Public council meeting where budget draft had been discussed - were not published .

(<http://dsm.gov.kz/ru/kategorii/2018-god-5?page=1>)

Comment:

In 2018 there were not a practice to provide budget related public hearings on ministries level

Peer Reviewer

Opinion: Agree

Comments: In Kazakhstan there is no practice which the public can provide input during the formulation or implementation of the annual budget

Government Reviewer

Opinion: I choose not to review this question

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Open public hearings are not required by the Budget code (http://online.zakon.kz/Document/?doc_id=30364477) And no information about public hearing in the Majilis/Senate/Parlament regarding budget was announced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the legislative branch does not conduct preliminary discussions before the adoption of the republican budget

Government Reviewer

Opinion: I choose not to review this question

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

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

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://parlam.kz/ru/senate/legislative-activity>
<http://www.parlam.kz/ru/mazhilis/performance>

Comment:

During the deliberation in the Parliament NGOs and opposite parties are invited on all meetings, but main accent was made to another things, not listed in the question. There was no public hearing on budget issues at all.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the legislative branch does not conduct preliminary discussions before the adoption of the republican budget

Government Reviewer

Opinion: I choose not to review this question

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

On the site of Parliament (Majilis and Senate) 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>) and <http://parlam.kz/ru/senate/transcripts>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the legislative branch of the government does not analyze or discuss how well the government managed budget money or people's deposits.

Government Reviewer

Opinion: I choose not to review this question

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

On the site of Parliament (Majilis and Senate) there is no evidence or special analytics on the inputs of public or NGOs to the AR.
<http://www.parlam.kz/ru/mazhilis/transcripts> (<http://www.parlam.kz/ru/mazhilis/transcripts>) and <http://parlam.kz/ru/senate/transcripts>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly noted that the legislative branch does not analyze or discuss the results of the annual audit.

Government Reviewer

Opinion: I choose not to review this question

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<http://www.esep.kz/r3/about/rabota-s-naseleniem/uchastvuy-v-audite.php>

Comment:

The SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

by link there is a section of the website: "Participate in the audit!":

All of us are united by one goal - reducing the level of corruption and increasing efficiency in managing public resources to ensure the dynamic growth of the quality of living conditions of Kazakhstan and the national security of the country. Show your active citizenship by contributing to the definition of high-risk areas of activity of state bodies and subjects of the quasi-state sector, economic sectors, budget investment projects that require close attention from the Accounts Committee to monitor the execution of the republican budget. Your proposals on the direction of the proposed audit for the upcoming planning period, indicating, if desired, the reasons for the initiative being put forward.

Peer Reviewer

Opinion: Agree

Comments: The researcher correctly indicated the link on the website of the Accounts Committee.

Government Reviewer

Opinion: I choose not to review this question

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. 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.

Source:

<https://dialog.egov.kz/blogs/32782/questions>

Comment:

In the blog/cabinet of Head of Supreme Audit Institution (SAI), there are replies by all issues. <https://dialog.egov.kz/blogs/32782/questions> there is a section Citizen appeal on the site of Supreme Audit Institution: <http://www.esep.kz/r3/about/rabota-s-naseleniem/>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The annual report of the Accounts Committee does not contain information on what proposals of citizens became the basis for conducting audits. Link to the report: <http://www.esep.kz/upload/iblock/940/ZAKLYUCHENIE.pdf> The researcher indicated a response to a private appeal, which is not related to the link through which the Accounts Committee floated citizens to give suggestions on areas or state bodies for an audit.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

There is an opportunity to suggest and participate in audits for citizens on the site of the SAI <http://esep.kz/r3/about/rabota-s-naseleniem/uchastvuyv-audite.php> There is no comprehensive report by all suggestions (we can observe only small report from the last quarter <http://esep.kz/r3/about/rabota-s-naseleniem/informatsiya-po-obrashcheniyam.php>)

IBP Comment

After further consultation with the researcher, answer choice "C" is maintained.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

There is no special mechanism to public engagement in the Audit report.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Paragraph 8 of Article 8 of the Law "On State Audit and Financial Control" states that for conducting a state audit it is possible to involve relevant specialists of state bodies, if necessary audit organizations, experts with payment for their services from the corresponding budget within the allocated funds. But this rule does not apply to social activists or the population. Link to the law: <http://adilet.zan.kz/rus/docs/Z150000392>

Government Reviewer

Opinion: I choose not to review this question