

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

KAZAKHSTAN

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International Budget Partnership
Center on Budget and Policy Priorities
820 First Street, NE
Suite 510
Washington, DC 20002
www.internationalbudget.org
www.openbudgetindex.org

This questionnaire was completed by:

Name:	Fatima Jandossova
Organization:	Sange Istitution
Address:	Mamyr-1 27-19 Almaty-Kazakhstan
Telephone:	8 7272 915317, fax 8 7272 789453,
E-mail:	fatima.jandossova@gmail.com
Web-site	http://www.sange.kz

International Budget Partnership OPEN BUDGET QUESTIONNAIRE KAZAKHSTAN

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2008
Executive's Budget Proposal	2008
Supporting Budget Documents	2008
Citizens Budget	Not available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	Not available
Year-End Report	2006
Audit Report	2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not produced
Budget Summary	<p>Produced but Not Available to the Public</p> <p>The first speech of Minister of Economy and budget planning to Parliament was on 17.09.2007. It is not available to the Public.</p> <p>The second speech of Minister of Economy and budget planning to Parliament was on 19.10.2007 . It is publically available. http://www.zakon.kz/our/news/news.asp?id=30135874 (not a government web-site)</p> <p>There is no special document "Budget summary," but expert from Ministry of Economy and Budget planning refers to the Explanatory Notes for Parliament and the press release, which is publishing in the same time with the Budget proposal.</p>
Executive’s Budget Proposal	<p>Publicly Available, but not in the Internet</p> <p>Vise-director of Department of budgetary planning of Ministry of Economy and Budgetary Planning of the Republic of Kazakhstan (MEBP) Mrs. Rubashina said that the Budget Proposal was not placed on web-site of the Ministry in time due to the technical reasons. At least 28.09.2007 it was not on the government web-sites, but everybody could get it by request.</p> <p>The Executives's budget proposal was issued on 29.08.2007</p> <p>http://www.minplan.kz/mime/files/484/proektRB08.rus.doc http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p>

	<p>This year only experts' comments with some digits were available in Internet to the Public and were discussed in mass-media.</p> <p>Actually, MEBP officials did not attempt to publish it somewhere else, besides the web-site of the Ministry.</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Publicly Available, but not in the Internet, due to the technical problem with web-site www.minplan.kz (at least on 28.09.2007) Mid-term Fiscal policy of Kazakhstan Republic on 2008-2010, from 29.08.2007 # 753 http://www.minplan.kz/mime/files/488/SFP.doc</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Publicly Available, but not in Internet, due to the technical problem with web-site www.minplan.kz (at least on 28.09.2007) Mid-term Plan of Social-Economic Development on 2008-2009 (second stage) 29.08.2007 #754</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Produced but Not Available to the Public</p> <p>Explanatory notes from MEBP to Parliament members, 28.08.2007</p>
Citizens Budget	Not Produced
Enacted Budget	<p>The law of Republic of Kazakhstan "About republican budget on 2007" from 08.12.2006 #194-III http://www.minplan.kz/mime/files/408/ZRK_rus.doc</p>
In-Year Reports	<p>1. The report of Ministry of Finance Mrs Korzhova to Kazakhstan Government by results of execution of State budget for first 9 months of 2007, 30.10.2007 http://www.minfin.kz/index.php?uin=1193979534&chapter=1193979910&lang=rus and corresponding slides in MS Power point http://www.minfin.kz/structure/data/Слайды%20по%20Итогам%209%20месяцев%202007%20года(сводн%20корот6).ppt</p> <p>2. Monthly reports are available in the Statistical bulletin of the Ministry of finance (MoF) http://www.minfin.kz/index.php?uin=1173953405&lang=rus</p> <p>3. Republican budget status http://www.minfin.kz/index.php/index.php?act=budget&lang=rus&vb=1&uin=1120634719&search=1</p>

	<p>4. Information on execution of budget programs (sub-programs) by report data in the Statistical bulletin of the Ministry of finance (MoF) http://www.minfin.kz/index.php?uin=1173939524&lang=rus for example for 01.09.07 http://www.minfin.kz/structure/data/Отчет%20отправленный%20в%20Правительство.xls</p> <p>5. Information on republican budget execution at 01.09.2007 http://www.minfin.kz/index.php?uin=1190774610&chapter=1190774906&lang=rus</p> <p>6. Information on republican budget programs (sub-programs) execution by report data at 01.09.2007 http://www.minfin.kz/structure/data/Свод%20на%2001.09.2007.xls</p> <p>7. Report on consolidate budget of Republic of Kazakhstan execution at 01.09.2007 http://www.minfin.kz/index.php?uin=1169540827&lang=rus</p>
Mid-Year Review	Not produced

Year-End Report	<p>Preliminary results of State budget 2006 execution (not only Republican budget) 13.02.2007 http://www.minfin.kz/index.php?uin=1177587413&chapter=1177587476&lang=rus and corresponding slides in MS Power point: http://www.minfin.kz/structure/data/Заседание%20ПРК_%20ГБ%20рус.яз%202.ppt</p> <p>It is also available as current reports in the Statistical bulletin of the Ministry of finance (MoF) http://www.minfin.kz/index.php?uin=1173953405&lang=rus</p> <p>Revenue execution of the Republican budget, summary: http://www.minfin.kz/index.php?uin=1175599451&chapter=1175600064&lang=rus digits: http://www.minfin.kz/structure/data/20_za_god.xls</p>
Audit Report	<p>Report on republican budget execution for 2006 presented on 24.05.2007 by Accounts Committee http://www.esep.kz/rus/content/download/2196/17786/file/ОТЧЕТ_2007_рус.rar</p>
Other Documents	<p>1. Decree of Government of Republic of Kazakhstan from 21.06.2004 #677 "About mid-term fiscal policy methodical rules" http://www.minplan.kz/mime/files/398/Ppr_909.doc</p> <p>2. Order of Minister of Finance "The structure of report data on budget execution" from March, 26, 2007 http://www.minfin.kz/structure/data/Приказ%20Министра%20финансов%20ПРК_от%2026%20марта%202007%20года_рус.doc</p> <p>3. Methodical recommendations on organisation and control financial reports on republican budget execution by Kazakhstan government http://www.esep.kz/rus/content/view/full/1334/(offset)/7</p> <p>4. Schedule (plan) for formulating the republican budget on 2008 from January, 10, 2007 http://www.minplan.kz/mime/files/447/plan2008.doc - the only document presented on minplan.kz related to 2008 year budget</p> <p>5. Republican budget status at 01.07.2007 (Current status for half-year) http://www.minfin.kz/index.php?lang=rus&uin=1120634719&act=budget&vb=1&region=&year=2007&month=6</p> <p>6. National Bank mid-annual report for 2007 "Balance of payments statement of Kazakhstan" http://www.nationalbank.kz/cont/publish841789_4027.pdf</p>
Relevant Ministries & Departments	<p>Ministry of finance of the Republic of Kazakhstan http://www.minfin.kz/</p> <p>Ministry of Economy and Budgetary Planning of the Republic of Kazakhstan http://www.minplan.kz</p>

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes			Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request		Yes		Yes	Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	No
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities [†]	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	Yes	Yes	NA	Yes	Yes
9. News conference is held to discuss release	No	No	NA	No	No

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachement to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p> <p><u>Comment:</u> This is a regular prerogative of MEBP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachement to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p> <p><u>Comment:</u> This is a regular prerogative of MEBP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p> <p><u>Comment:</u> MEBP never publish economic classification for all expenditures in Budget proposal, but for in internal proposals in all related documents this economical classification presents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p> <p><u>Comment:</u> We provide information for all program-level</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, page 3 (GDP in tenge) and page 32 (share of expenditures in GDP)</p> <p><u>Comment:</u> The aggregated level of total expenditure is estimated as share of GDP, as well as expenditure by sphere.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 13-38</p> <p><u>Comment:</u> The expenditures by sphere of activity is presented</p> <p><u>Peer Reviewer One Comment:</u> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative) content in the document, which are presented to the Parliament.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p> <p><u>Comment:</u> the 1st page of file</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls</p> <p><u>Comment:</u> It is usual practice of MEBP</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, page 11</p> <p><u>Comment:</u> The aggregated level of total revenue is estimated as share of GDP. This digits concern only non-oil revenue, which have separate target (National fund) and separate prospects for 2008-2010 (the same source, page 13).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, page 11</p> <p><u>Comment:</u> Tax and non-tax revenue division is presented</p> <p><u>Peer Reviewer One Comment:</u> For any funds, for example, transfers from national (oil) fund and other transfers are estimated for 3 years and transfers sum is known for all 3 years, which approved by the law. http://www.minplan.kz/mime/files/456/Transfert05_07.doc.htm</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, page 36</p> <p><u>Comment:</u> according to the Budget Code of Kazakhstan, when the government presents a budget proposal to Parliament, the head of National bank presents own report as supporting document, where it presents the status of National debt. however this report is not available in the Internet. National bank regularly publish its reports on its web-site with the government debt status. For the instance, National Bank mid-annual report for 2007 "Balance of payments statement of Kazakhstan" http://www.nationalbank.kz/cont/publish841789_4027.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls, Sheet 2, line 510</p> <p><u>Comment:</u> The functional group 14 contains the debt service ammount, i.e. interest expenditure</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none">a. Yes, extensive information related to the composition of government debt is presented.b. Yes, key additional information is presented, but some details are excluded.c. Yes, some additional information is presented, but it lacks important details.d. No, additional information related to the composition of government debt is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, page 36</p> <p><u>Comment:</u> MEBP: Ministry of finance publish the debt amount MEBP provides this information by parliamentarian request, but not by citizen request</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Macroeconomic forecast is presented in Mid-term Plan for 2008-2010 and in Mid-Term Fiscal policy report.</p> <p><u>Comment:</u> In the Plan it is presented not in easy-readable form and not for all years (For example, unemployment rate is presented only for 2010, while there is its growth rate for 2008-2009) There is no interest rate assumption in prognosis, as well as</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?
- Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of different macroeconomic assumptions on the budget is not presented.
 - Not applicable/other (please comment).

Citation:

Refer to Mid-term Fiscal policy available at:
<http://www.minplan.kz/mime/files/488/SFP.doc>, pages 11, 12, 13

Comment:

MEBP: it was before, in 2006 documetation, analysed, but now it is not presented.

Researcher: The official bank rate (refinance rate) prognosis is missing. It shows by indirection the level of accommodating policy, i.e. the regulation of economics growth temp. Of course it depends on inflation rate and efficiency ratio. The inflation rate was forecasted at the 6-8%, but now we can observe it at the level at least 15%.

Prognosis and analysis of construction, agriculture, industry, communications, trade and transport outputs and monetization ratio of economy must be shown clearly in Mid-term Fiscal Policy also, not only in Mid-term Plan of Social-Economic Development, as an attachment in digits.

Also the influence of world-wide market trends could be shown. In the budget related documentation we can see an prediction on the price of oil (\$60/barrel - in Mid-Term Fiscal policy, but real price is \$135/barrel - May, 2008), mentioning only price of oil, government proves the strong dependence of Kazakhstan on oil. This assumptions concerns only the National Fund of RK revenues.

But, for example, the factor of increasing world prices on some food (sunflower oil, grains, etc.) has forced to change the financial-economical policy, as shown in <http://www.zakon.kz/our/news/news.asp?id=30181372>.

Also it's reasonable to predict additional expenditures according to the Annual Presidents' Message, such as "30 'breakthrough' projects," which need big investments, and in budget adjustments in 2008 for BY they The Government suggests these projects financing to Parliament.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 31 - tranfers from National Fund are aimed to impede the non-oil deficit growth</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 11, 12</p> <p><u>Comment:</u> The special attention in revenue policy is to the continuation of taxes' reducing (VAT&allowances to certain groups of tax payers)</p> <p><u>Peer Reviewer One Comment: :</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function for BY-1.</p> <p>d. No expenditures classified by function are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no table with dynamics of expenditures by functional classification (in comparing with 2006-2008 Mid-term Fiscal policy)</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” http://www.minplan.kz/mime/files/357/Utoch_RB2006.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer, because comment of Peer reviewer one refers to the budget documentation for 2006, information for 2006 and 2007 could be get from budget related documents on MEBP site. However in supporting budget documentation related to 2008 budget year there was not expenditures classified by functional classification for 2007.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no publicly available data on economic classification of budget, however according to MEBP, they prepare a budget with detailed economics classifications to the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No BY-1 estimates are presented</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” On the site of Ministry of Finance there are updated expenditures for year beyond the budget year. http://www.minfin.kz/index.php?lang=rus&uin=1120634719&act=budget&vb=1&region=&year=2006&month=13</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer, because the link of reference indicated by peer reviewer one is related to 2006 (BY-2) and beside this, pointed information could not be considered as “supporting documentation.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 28</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 28, 34: Some information with analysis of expenditures for BY-2, BY-1, for example, transfers to local government, dynamics of expenditures on development programs investments.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-Term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 32</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” On the site of Ministry of Finance there are receipts and expenditures of 2003 year budget, more complete information contents since 2005 year. http://www.minfin.kz/index.php</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” See my comment for question 18.</p> <p><u>IBP Comment:</u> IBP editors chose “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no anymore dynamics on taxes comparing to 2006-2008 Mid-Term Policy</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no anymore data with estimation of BY-1 revenue, comparing to 2006-2008 Mid-term Policy</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no anymore dynamics on aggregated revenue, comparing to 2006-2008 Mid-term Policy</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” On the site of Ministry of Finance there are estimates of aggregate tax revenue since 2006 year. http://www.minfin.kz/index.php?uin=1173700408&lang=rus</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the link of reference indicated by peer reviewer one could not be considered as “supporting documentation”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	<p>b</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” http://www.minfin.kz/index.php?uin=1173700408&lang=rus</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the link of reference indicated by peer reviewer one could not be considered as “supporting documentation.”</p> <p><u>IBP Comment:</u> IBP editors chose answer ”d” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	<p>d</p>
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<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “a.” http://www.minfin.kz/index.php?uin=1173700408&lang=rus</p> <p>Peer Reviewer Two Comment:</p> <p>Researcher Response: I chose my answer because the link of reference indicated by peer reviewer one could not be considered as “supporting documentation”</p> <p>IBP Comment: IBP editors chose answer ‘d’ to maintain the consistency of the assumptions used in selecting answers across the countries</p>	d
<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 35-38 -Management of State Debt, State Guarantee and External Debt.</p> <p><u>Comment:</u> There is no anymore amount of government debt in Med-term Fiscal policy report, comparing to 2006-2008 Mid-term Policy, however information about the government debt presented as a share of GDP for several years before BY.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	c

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> The data for BY-1 is presented as % to GDP in 2008-2010 Mid-term Policy, page 36.</p> <p><u>Comment:</u> researcher: there is no this option ("BY-1") in responses. so, probably it matches "a"</p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Researcher Response:</u> I chose my answer because the amount of government debt could be calculated from GDP and share of debt from the table in Mid Term Policy, page 36 for BY-7. But maybe I confused the term “actual outcomes.” In this case I prefer to get more comments.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	<p>d</p>
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Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 12-13 Revenues to NFRK as a part of consolidated budget.</p> <p>Explanations on National Fund of RK (functions and some history): http://www.minfin.kz/index.php?uin=1168490150&lang=rus&chapter=1168491034</p> <p><u>Comment:</u> in July 2006 all extra-budgetary funds were abrogated in Kazakhstan. The National Fund of RK had become a part of consolidated budget system of RK on 01.07.2006. (http://ru.government.kz/docs/p060177~2.htm)</p> <p>The last report on NFRK is dated 2006 (http://www.nationalfund.kz/index.php?uin=1120634837&lang=rus). The last press realise with the picture http://www.nationalfund.kz/index.php?uin=1120634951&chapter=1154605241&lang=rus</p>	d

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

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

Citation:

Refer to Mid-Term Fiscal policy available at:

<http://www.minplan.kz/mime/files/488/SFP.doc>, pages 34-35. Part 7: Intergovernmental relations.

Refer to the attachment to the Budget proposal available at:

<http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls> Sheet "затраты"

Comment:

Researcher: "a" if under intergovernmental transfers we understand mostly transfers between central and regional budgets.

However in Pre-budget Statement (or Speech) of Minister of Economics and budget planning there is mentioning about the Sustainable Development Fund "Kazyna" (www.kazyna.kz), to create Fund of Funds "Kazyna Capital Management," subsidiary fund, and Kazyna's "nominal capital is to increase on 103,7 billion Tg," Kazyna is not mentioned in the Mid-term Fiscal policy on 2008-2010, but in the attachment СПСЭР 2008-2010 гг.xls (page 3. Уставные капиталы) to Mid-Term Plan of development the first row is increasing of the nominal capital of Kazayna.

The reference on the speech of Minister to the Parliament is available

www.zakon.kz/our/news/news.asp?id=30135874

(not a government web-site)

FSD Kazyna consist of the following institutions:

1. Kazakhstan Development Bank www.kdb.kz
2. Investment fund of Kazakhstan www.ifk.kz
3. National Innovation fund www.nif.kz
4. Small Entrepreneurship Development Fund <http://www.frmf.kz/>
5. The state insurance corporation the State insurance corporation on insurance of export credits and investments. <http://www.kecic.kz/>
6. Corporation for Export Development and Promotion <http://www.cmar.kz>
7. KazakhstanInvestmentPromotionCenter "Kazinvest" www.kazinvest.kz
8. Kazyna Capital Management

SDF Kazyna has 100% of stock of all mentioned above funds. Of course, it's an opportunity to have better conditions in market for these state institutions in comparing with private banks and other financial companies.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls Sheet "фин активы," "инвестпроекты"</p> <p><u>Comment:</u> Increase of share capital could be considered as transfer to public corporations</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls Sheet "фин активы," "поступ. от прод фин. акт"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 38 - Management of State Debt, State Garantee and External Debt.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, There are separate statements on pensions liabilities (minimum pension size) and civil and public servants wage growth. However there is not information on future state liabilities for civil servants pensions.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented in open documents</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls, Page 1, last row. As general sum of earmarked transfers from National Fund</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.”</p> <p>This question is applicable for one kind of revenue, to transfers from National Fund (Oil Fund) to budget. These revenues are formed for three years ahead and could be only spent to development programs (investment projects). There are not other kinds of revenue for certain purposes in the budget system of Kazakhstan.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “e.” There are no earmarked revenues in Kazakhstan.</p> <p><u>Researcher Response:</u> I chose my answer because according to the Budget Code, Article 14, 7: no revenues are earmarked with the exception of official earmarked transfers. We can see that all transfers from NFRK are earmarked in Budget proposal (attachment, page 1).</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	<p>d</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Armaments (open information as Program) Refer to the attachement to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls, Page 2 and secret items take together around 4-5%, however this information is not publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-Term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc pages 9-21</p> <p><u>Comment:</u> The programs of social and economic development are highlighted in the policy of expenditures, but without concrete links/correlations between budget transfers and indicators of development (by aims in digits)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The researcher should have studied a corresponding Explanatory Note to a draft budget.</p> <p><u>Researcher Response:</u> I chose my answer because Peer Reviewer Two is referring to information found in document that is not freely available to any member of public.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	<p>c</p>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc, pages 14-15</p> <p><u>Comment:</u> The main purposes for 2-3 years beyond are indicated: human capital growth, diversification of economics, and corresponding links to the State programs, but without concrete correlations between budget transfers and indicators of development (by aims in digits)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc pages 15-16, for example, health and educational program "100 schools, 100 hospitals.”</p> <p><u>Comment:</u> There is lack of non-financial information, while could be the norms like reduction of maternal mortality on 5%, increasing of share of students, who passed National test with 100% score, etc. - key performance indicators.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Non-financial data is not always objective or doesn’t connect with programs purposes, that’s why is not useful for estimation of program performance.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc pages 16, for example, 30% of children have to be covered by the kindergardens, in Mid-term plan (page 39) there are some indicators like % of schools with computers, number of teachers to pass the professional trainings, number of schools to be built, page 41: % coverage of trainings for civil servants, etc.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> This response is correct. Performance indicator is very weak point of almost all expenditure programs. These are not objective and unfounded, don’t present real results.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Mid-term plan</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <p>a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> There is not direct link between indicators and budgets</p> <p><u>Peer Reviewer One Comment:</u> There are not connection between performance indicators and program purposes, because lacks of monitoring system, program estimation and practice of program estimation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Mid-Term plan, page 10 - Minimum wage prognosis, pages 42-43, performance indicators</p> <p><u>Comment:</u> The poverty reduction is the one of the main priority, as said in Mid-term plan</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Joint Venture Agreements in extracting industries are still not disclosed to the public. The biggest oil extracting company Tengizshevroil hasn't joint to the Extractive Industries Transparency Initiative (EITI). As an example of article about this: http://www.transparencykazakhstan.org/content/151.html</p> <p>(in March 2008 Tengizshevroil has joined EITI (indirect mention about this fact on page http://www.mining.kz/eiti.shtml?f=show&type=23&id=91896558090, from conference of EITI in Atyrau), however it occurred after cut off date of September 28, 2007, and previous comment is right for that moment)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The answer is correct but a reference to Tengizchevroil (TCO) should be removed from the researcher's comment, since recently TCO has joined EITI.</p>	<p>C</p>
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc p10,11</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” The MTFP describes tax policy changes (e.g. changes in tax rates) but no tax burden analysis is presented explicitly.</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Researcher Response:</u> I chose my answer because some analysis of distribution of tax burden is presented in Mid-Term Fiscal policy, for example, on page 10: “In 2007 VAT rate had been reduced to 14%. This measure let enterprises to release resources from turnover, and they were redirected to production modernization, extension and development”... “In 2008 VAT rate will continue to fall”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	d
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-Term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc pages 23 (for the most priority projects) and Mid-term plan page 48 (ecological issue), however information is too poor</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” There is information on the site of Ministry of Economy, but it doesn’t contain the data of help assistance conditions. http://www.minplan.kz/index.cfm?tid=188</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because such information is not presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries</p>	<p>d</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Mid-term Fiscal policy available at: http://www.minplan.kz/mime/files/488/SFP.doc page 23 - Only general mentioning, but there is no explanation of the conditions associated with assistance from donor countries</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> "The speech of Minister of budget planning as presentation of Budget Proposal to Upper House of Parliament" (19 of October, 2007 - it was published after 28th of September, 2007) http://www.zakon.kz/our/news/news.asp?id=30135874</p> <p><u>Comment:</u> Before it was the Speech of Minister of budget planning as presentation of Budget Proposal to Lower House, but it was not published at all.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" Usually the mass media transmits a summary of budget after report of Minister of Finance or Minister of Economy in the Parliament. A Government doesn't present to the public a special summary of budget.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Citizen budget is not produced</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Budget Code http://www.minfin.kz/index.php?uin=1163157851&lang=rus</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> http://base.zakon.kz/doc/lawyer/?uid=395F1C2F-BF36-4F4D-9908-8C811CE011B5&doc_id=1005029 Contitution, Article 18, The law about administrative procedures, http://www.kyzmet.kz/?lang=ru&id_1=2&id_2=1&id_3=5 Part 4 The Law of RK about civil service, http://www.kyzmet.kz/?lang=ru&id_1=2&id_2=1&id_3=3 Aricle 9 The Law of RK about the State Secretes, Article 12 about limitation of access to information about national security, and Article 17 says about access to National gold-value provision as non-secret, http://www.legislationline.org/ru/</p> <p><u>Comment:</u> Usually it is hard to get more detailed information about budgets from executive power.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> The specialist of MEBP Tatyana Michailovna (tel + 7 7172 742907) comments, that NGOs ask this type of information rarely, but if they ask, all information (except security) is given. Example: Ms Tatyana says that right now they have a request from NGO of Meruert Makhmutova (she was a researcher for IBP project in 2006), and the MEBP provides all detailed information regarding gender related programs. But Meruert Makhmutiva is sure that every case is exclusive. If people ask questions in professional way, they can get any non-secret information from government. But often the problem of low level of response is a shortage of time and competence of ministries's workers.</p> <p><u>Comment:</u> Researcher: I can say, that non-secret information could be obtained, so I prefer "a.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In practice, all related information is available by request, but sometimes servants from ministries or agency are not enough informed themselves.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Code, Article 76. The last date of Budget Proposal release is 1st of August, and it has to be submitted to Parliament before 1st of September.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> Plan of actions on 2008, http://www.minplan.kz/mime/files/447/plan2008.doc It is public document, it was approved by the special order of Vice-Minister, where responsibilities between departments of the MEBP and dates are appointed.</p> <p><u>Comment:</u> The plan is approved by Minister and published, all terms are adhered. But usually the process of budget discussion with population and civil society takes place in autumn, when the Budget is in Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> as was said in interview with MEBP representative, all dates are adhered by executive</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Answer was selected according to the opinion of ex-parliamentarian. This year there was elections in Lower House of Parliament in August, and previous one was dissolved. So in 2007 the preparation of Budget Proposal could not had a wide consultations due to the terms of standard procedure (Budget Code).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only with affiliated public organizations, such as Nur Otan party (President's party), it's committees related to the problems of discussion, every ministry has a list of NGO (because in 2005 the law about the Social Order from government) and it forced government bodies to open affiliated NGO as a way to get money) , mainly located in Astana, which consult executive, in 2007, this type of NGO was Civic Alliance of Kazakhstan with V.Sivryukova as a head.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> President Statement</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment: :</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Code Article 76</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The answer was chosen according to interview with non-government consultants. The hearings could be as round tables. In Kazakhstan there is a Public Chamber, which works close to Parliamentarian, however there is opinion in non-governmental sphere that the members of the Public Chamber are affiliated.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are also "governmental hour" for legislatives with representatives of executive</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> As said the ex-parliamentarian, even if some round tables are conducted, they are formal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> Parliamentarian Mrs. Solovieva: "Information is given, but it's limited. In case of necessity a parliamentarian can make a special require, however it doesn't guarantee an obtaining of full information. The Ministry of Defense or the Committee for State Security possesses full information.</p> <p><u>Comment:</u> It is according opinion of ex-parliamentarian and current Majilisman</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Mrs Solovieva, Majilisman: "a"</p> <p><u>Comment:</u> According to Budget Code and the law about Parliament, it's "a."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <p>a. The approved budget includes program-level detail.</p> <p>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>c. The approved budget includes only departmental totals.</p> <p>d. The approved budget includes less information than departmental totals.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to the attachment to the Budget proposal available at: http://www.minplan.kz/mime/files/483/prilozhRB08.rus.xls, Sheet 2</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Statistical bulletin of Ministry of Finance of Republic of Kazakhstan http://www.minfin.kz/index.php?uin=1173953405&lang=rus</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Statistical bulletin of Ministry of Finance of Republic of Kazakhstan http://www.minfin.kz/index.php?uin=1173953405&lang=rus example: July, 2007: http://www.minfin.kz/structure/data/iyul151007.pdf page 16 (functional classification) page 19 (economic classification)</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf Analytical report on realisation of budget programs (sub-programs) 1st of August, 2007 http://www.minfin.kz/index.php?uin=1173939524&chapter=1187751471&lang=rus</p> <p>these monthly documents together give a full picture of budget expenditures</p> <p><u>Comment:</u> http://www.minfin.kz/structure/data/iyun.pdf page 5</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf, almost all pages</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf page 8-15</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf as an example, the comparison is in %.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf as an example</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf , page 73 http://www.minfin.kz/index.php?uin=1120292450&chapter=1193136521&lang=rus as an example</p> <p><u>Comment:</u> There is no information such as interest rates, maturity profile of the debt, the currency denomination of the debt, while the sources and division on internal and external debt are presented</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> Statistical bulletin of Ministry of finance, July 2007 http://www.minfin.kz/structure/data/iyul151007.pdf</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-review is not produced</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-review is not produced</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Expert from Ministry of finance has chosen "a," however the mid-review is not produced. Actual data is available in Statistical bulletin of Minfin</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-review is not produced</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Code, Articles 114, 117 The representative of Ministry of finance has chosen answer "d."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> But the bids are open and there is obligation to publish the conditions of contests in the Bulletin of Procurement committee . http://www.goszakup.kz/ The representative of Ministry of finacne has chosen answer "b."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No comment or answer from Minfin's expert</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u> If we calculate total sum of supplemental budgets: http://www.zakon.kz/our/news/news.asp?id=30139357, in October, 2007 supplemental budgets have exceeded ~ 4% of original budget for 2007, however according to the Report on republican budget execution for 2006 presented on 24.05.2007 by Accounts Committee for Budget 2006, http://www.esep.kz/rus/content/download/2196/17786/file/OTЧЕТ_2007_pyc.ra % of supplemental budgets ~ or > 10% (even if budget was corrected).</p> <p><u>Comment:</u> No comment or answer from Minfin's expert</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Code http://www.minfin.kz/index.php?uin=1163157851&lang=rus</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Preliminary results of State budget 2006 execution (not only Republican budget) 13.02.2007 http://www.minfin.kz/index.php?uin=1177587413&chapter=1177587476&lang=rus and corresponding slides in MS Power point: http://www.minfin.kz/structure/data/Заседание%20ПРК_%20ГБ%20рус.яз%202.ppt</p> <p><u>Comment:</u> The Ministry of finance have to submit the report on Budget Execution to Parliament and SAI not later 1st of May of BY+1 (The Budget Code, Article 123). Despite of the statements of this article, there are no effectiveness of budget programs assessment and other detailed information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The representative of the Ministry of Finance has chosen answer "a"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Preliminary results of State budget 2006 execution (not only Republican budget) 13.02.2007 http://www.minfin.kz/index.php?uin=1177587413&chapter=1177587476&lang=rus and corresponding slides in MS Power point: http://www.minfin.kz/structure/data/Заседание%20ПРК_%20ГБ%20рус.яз%202.ppt</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> There is detailed explanation in the government report that have prepared for the Parliament, unfortunately it doesn't published and doesn't placed on the site.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The data are presented as consolidated expenditures and the % of exceed over original budget sum.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are not narrative discussions, while the comparison with original budget is presented as %.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The same answer was chosen by representative of the Minisrty of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The balanced scorecard indicators program recently has started, however for 2006 it was not applicable yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The same answer was chosen by representative of the Minisrty of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are not the extra-budget funds in Kazakhstan since 2005</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. According to the IMF report on Kazakhstan called the Report on the Observance of Standards and Codes - Data Module (available at: http://www.imf.org/external/pubs/cat/longres.cfm?sk=21692.0), it is stated that the “The NFRK is an extra budgetary fund of the republican (central) government and is conceptually part of general government. However, it is not consolidated in the coverage of state and republican budget reporting.”</p>	d
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of finance have to submit the report on Budget Execution to Parliament and SAI not later 1st of May of BY+1 (The Budget Code, Article 123). Despite of the statements of this article, there are no effectiveness of budget programs assessment and other detailed information The representative of the Ministry of finance has chosen answer "c," however in the Internet was can found only the report, what is released in 6 months, and it is not clear question about it's version (final or not)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The introduction to the annual reports could not be considered as an executive summary. The separate documents are not issued, while the short press release with some data are available, for example, http://www.esep.kz/rus/content/view/full/1979</p> <p>The representative of the Ministry of finance has chosen answer "a"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.esep.kz/rus/content/view/full/778 - Constitution of Republic of Kazakhstan says, that the head of SAI is appointed by the President (executive)</p> <p><u>Comment:</u> The representative of the Ministry of finance has chosen answer "c" (Other)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are not the extra-budget funds in Kazakhstan since 2005</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> See comment under Question 35</p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Code, Article 138. There are many credentials and item 24) - other credentials.</p> <p><u>Comment:</u> However in Strategy of SAI there is only target to control the republican budget: http://www.esep.kz/rus/content/view/full/1798</p> <p>The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The representative of the Ministry of finance has chosen answer "b"</p> <p><u>Peer Reviewer One Comment:</u> In opinion of represents of Account Committee a financing is insufficient; there is lack of employees to fulfill authorities completely. And now a new law about Account Committee is preparing, the role and its resources is on the increase (a quantity of employees, etc.)</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Sometimes mass-media initiate discussions, but only by some problems</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature don't scrutinize the audit reports, because most of them have no enough professional assistants (only 1-2 persons) and they themselves have no expert skills, as was commented by ex-parliamentarian The representative of the Ministry of finance has chosen answer "a"</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” During the month Account Committee presents the results of audit in the Parliament, the Parliament approve the report, then approved report replace on the site and be published.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because approving of audit results usually is formal procedure in the Parliament.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. This question is addresses what happens in practice and whether the audit reports undergo thorough scrutiny by the parliament. Based on the researcher’s comment, there is a formal procedure in place for the Parliament to approve the audit results, but there is no evidence to confirm that they are being thoroughly scrutinized.</p>	<p>d</p>
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<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Mostly it is the formal report, as was commented by ex-parliamentarian</p> <p>The representative of the Ministry of finance has chosen answer "a"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.esep.kz/rus/content/view/full/1987</p> <p><u>Comment:</u> The same answer was chosen by representative of the Ministry of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> "All issues concerning national security are solved very quick, without detailed consideration in Parliament, often we had knew the information related to security, but even not secrets, just before the meeting. It was never detailed reports.," as was commented by ex-parliamentarian</p> <p>The same answer was chosen by representative of the Minisrty of Finance</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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