Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>жолымы, 2014 жылғы 16 мамырдағы №14 хаттама</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Draft Law “On republic’s budget for
| Supporting EBP Document | The attachments to revised Prognosis of social economic development of 27.08.13 | 2014-2018 |
| Supporting EBP Document | NA | September 2, 2013 |
| Supporting EBP Document | NA | NA |
| Supporting EBP Document | NA | NA |
| Citizens Budget (for EBP or Enacted Budget) | NA | NA |
| In-Year Report | Statistical Bulletin Минfin Kz, March 2014 Статистикалық бюллетень Қаржы министрлігі ҚР № 3 (183) 2014 жылдың наурыз айындағы | 2014 |
| Additional in-year report | Statistical bulletins Jan-March 2014 Статистический бюллетень МФ РК за март 2014 года № 3 (183) | 2014 |
| | April 4, 2014; May 4, 2014; May 11, 2014 | |
февраль месяц 2014 года № 2 (182)
Статистический бюллетень МФ РК за январь месяц 2014 года № 1 (181)

Statistical Bulletins
August-December 2013
Статистический бюллетень МФ РК за декабрь месяц 2013 года № 12 (180)
Статистический бюллетень МФ РК за ноябрь месяц 2013 года № 11 (179)
Статистический бюллетень МФ РК за октябрь месяц 2013 года № 10 (178)
Статистический бюллетень МФ РК за сентябрь месяц 2013 года № 9 (177)
Статистический бюллетень МФ РК за август месяц 2013 года № 8 (176)

Additional in-year report
2013
December 9, 2013; December 9, 2013; December 9, 2013; January 8, 2014; February 4, 2014

"Semi-annual review of execution of the republican budget for the 1st half 2013" 2012
жылдың 1 жарты жылына республикалық бюджеттің атқарылуы туралы шолу
2013
August 27, 2013

Mid-Year Review

Report on Republic's Budget Execution approved by the Parliament 14.05.14
2013
June 24, 2014; July 4, 2014

Year-End Report

Accounting Committee Report on implementation of the republics budget 2013; 2013 жылы республикалық бюджеттің атқарылуы туралы ЕСЕП КОМИТЕТІ ЕСЕБІНІҢ негізі тұжырымдары
2013
July 1, 2014

Audit Report
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reportsfldr
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reportsfldr
IYRs: 2014: 3 reports (January, February, March; 2013: 12 reports http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reportsfldr
MYR: http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reportsfldr
Comments: The Prognosis for 2015-2019 was published in May 2014. http://www.minplan.gov.kz/economyabout/9463/ The site minplan.gov.kz is not working due to procurement problems, that is why all docs for EBP are attached. The supporting document to the EBP 2014 was the revised Prognosis for 2014-2018 (of 27.08.14). There is a special section called "Citizen's budget" in the Minfin's site. However, the information is obsolete. Mid-Year Review is published under the Citizen's Budget 27.08.14, however it is also published in June 2014 on the page on Financial Reporting http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Бюджетныйпроцесс/Отчетность/Полугодовойотчет/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml According to our government's regulation there are no special requirements to publish Mid-Year report, however, the Finance Ministry decided to do so for their citizens in a friendly manner and it covers revenues and expenditures, revised macroeconomic assumptions and revised budget forecast. YER for the 2013 was published in June 2014, although the YER-2012 was published also only in 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Comments: Citizen budget 2014 available here http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202014/%D0%A1%D0%B5%D0%BD%D1%8F%D0%B1%D1%80%D1%8C%202014/%D0%93%D1%80%D0%BD%D0%B6%D0%B4%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%202014-2016%20%D0%B3%D0%B1%201981.pdf Citizen budget for 2013 available http://www.minfin.gov.kz/irj/portal/anonymous?

RESEARCHER'S RESPONSE
The Citizen's Budget is published too late. It had to be published at the same time that the government presents the EBP to Parliament, so that public has an opportunity to impact on the budget.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Kazakhstan Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tick box if answer to the questions is “yes”</td>
<td>○Yes</td>
<td>○Yes</td>
<td>○Yes</td>
<td>○Yes</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>○Yes</td>
<td>○No</td>
<td>○No</td>
<td>○No</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-----</td>
<td>----</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** The Budget Code regulates the budget system. In its special part Section 3 is about Budget Development, Section 4 is about Budget Implementation, Section 6 is on Budget Reporting, while Section 7 is on Budget Control. [http://online.zakon.kz/Document/?doc_id=30364477](http://online.zakon.kz/Document/?doc_id=30364477)

**Comments:** right now the website of the MEBP is working bad and will be working only at the beginning of July. That is why all links are broken.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.


**RESEARCHER'S RESPONSE**
The Citizen's Budget for 2014 is published, unfortunately, too late (18.09.14) for public to make any suggestions, therefore, it can not be considered as available document.

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Kazakhstan</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In-Year Report</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

<table>
<thead>
<tr>
<th>Kazakhstan</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In-Year Report</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
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<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

http://www.minfin.gov.kz/irj/go/km/docs/docs
tments/%D0%9C%D0%BD%D1%84%
D0%B8%D0%BD_new/
%D0%91%D1%8E%D0%84
%D1%82%D0%BD%D1
%8B%D0%B9%20%D0
%BF%D1%80%D0%BE
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%D1%82%D1%87%D0
%85%D1%82%D0%BD
%D0%BE%D1%81%D1
%82%D1%8C%D0%9F
http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLE
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s/kz.ecc.anonym_budge
ting/budgeting/reports
http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLE
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s/kz.ecc.anonym_budge
ting/budgeting/reports
http://esep.kz/rus/show
1/article/153
http://esep.kz/ckfinder/
userfiles/files/Otchet_2
013.pdf
<table>
<thead>
<tr>
<th>Is it machine readable? [only for electronic copies]</th>
<th>Yes</th>
<th>Yes</th>
<th>Yes</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Sources: The citizens version of the Mid-Year Review is available at [http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Гражданам/Гражданский%20бюджет%20и%20инфографика/Гражданский%20бюджет/Исполнение%20бюджета/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml](http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Гражданам/Гражданский%20бюджет%20и%20инфографика/Гражданский%20бюджет/Исполнение%20бюджета/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml)

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** The question "Is it available to the public with charge": we have changed the answer to "yes", because the annual audit report of the Accounts Committee (SAI) is published in periodicals. The question "Is it machine readable": we have changed the answer to "yes", because the soft copy of the annual report of the Accounts Committee is machine readable.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The soft copy of the Audit report is in pdf format which is not considered to be machine readable. My consultations with Accounting Committee (Ms.Umurzakova) showed that the report is not published in hard copies. It is published in the newspapers Kazpravda and Egemen Kazakhstan, we can consider those as a hard copy, I have changed the answer to "yes".

<table>
<thead>
<tr>
<th>Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?</th>
<th>Yes</th>
</tr>
</thead>
</table>

Table 3. When Are the Key Budget Documents Made Available to the Public?
### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- **100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature**
- **67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature**
- **33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature**
- **0. Does not release to the public, or is released after the budget has been approved by the legislature**

### Enacted Budget: When is the Enacted Budget made available to the public?

- **100. Two weeks or less after the budget has been enacted**
- **67. Between two weeks and six weeks after the budget has been enacted**
- **33. More than six weeks, but less than three months, after the budget has been enacted**
- **0. Does not release to the public, or is released more than three months after the budget has been enacted**

### In-Year Report: When are In-Year Reports made available to the public?

- **100. At least every month, and within one month of the period covered**
- **67. At least every quarter, and within three months of the period covered**
- **33. At least semi-annually, and within three months of the period covered**
- **0. Does not release to the public**

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- **100. Six weeks or less after the mid-point**
- **67. Nine weeks or less, but more than six weeks, after the mid-point**
- **33. More than nine weeks, but less than three months, after the mid-point**
- **0. Does not release to the public, or is released more than three months after the mid-point**

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- **100. Six months or less after the end of the budget year**
- **67. Nine months or less, but more than 6 months, after the end of the budget year**
- **33. More than nine months, but within 12 months, after the end of the budget year**
- **0. Does not release to the public, or is released more than 12 months after the end of the budget year**

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- **100. Six months or less after the end of the budget year**
- **67. 12 months or less, but more than 6 months, after the end of the budget year**
- **33. More than 12 months, but within 18 months, after the end of the budget year**
- **0. Does not release to the public, or is released more than 18 months after the end of the budget year**
Table 4. General Questions

<table>
<thead>
<tr>
<th>Kazakhstan</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td><a href="http://www.minfin.gov.kz/">http://www.minfin.gov.kz/</a></td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td>Yes</td>
<td>NA</td>
</tr>
<tr>
<td>• Access to information?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Sources: no

Comments: no comments

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: The expenditures are classified by functional groups, administrators and programs.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


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

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

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

C. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by economic classification.

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

C. Not applicable/other (please comment).
Kazakhstan

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: In the EBP expenditures are not presented by economic classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

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

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

C. Not applicable/other (please comment).

Kazakhstan

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: In the EBP the expenditures are not classified by economic groups.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: Prilozh 1 (Attachment 1) to the EBP lists all programs related to around 48 administrators.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

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

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Kazakhstan

B. Score: 67

Sources: http://www.minplan.gov.kz/kz/economy/9314/

Comments: Multi-year expenditure estimates are presented by administrative and functional classifications for 2014-2016 in the EBP.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: http://www.minplan.gov.kz/kz/economy/9314/52578/

Comments: Attachments 1, 2, 3 presents expenditures for all programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Kazakhstan

A.
GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Kazakhstan

A. Yes

Score: 100

Sources: http://www.minplan.gov.kz/kz/economy/9314/52578/

Comments: Page 1 and 2 of Appendix 1 contains the following resources non-tax revenue for 2014 (thousand tenge): Non-tax revenues 79,850,486 (total): Revenues from state property - 47368831 Proceeds of the net income of public enterprises - 1,819,374 Dividends on state-owned stakes in state owned - 10,617,364 Revenues for the interest in legal entities, state-owned - 18,203 Income from rental property, the state-owned - 26,924,544 Remuneration for the placement of budget funds in bank accounts - 300,077 Interest on loans granted from the state budget - 1717985 Other income from state property - 5971284 And other. Applications 2 and 3 for 2015 and 2016 contains similar points.
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Kazakhstan

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

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Kazakhstan

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

Score: 100

Sources: The Draft Budget Law of Kazakhstan "On republic's budget for 2012-2014". Attachment 1, 2, 3.
013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Kazakhstan

B.

Score: 67


Comments: Executive's Budget Proposal presents the limit for borrowing and government debt services figures. The Ministry of Finance, however, present operational figure on the government debt for any date needed, for example, for 01.07.14 the debt was 4 830 bln. kzt. Page 25 point 14 of the appendix 1 contains information on the amount intended for the repayment of government debt. There is no other information on the debt for 2014. The amount is just an interest (debt servicing) =258 bln.KZT, while the debt size is http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/statedebt_data, for 2014 it was 4 380 bln. kzt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

For cross-country consistency reasons, IBP would accept answer choice "b" for this question as information on both the deficit and interest payments are presented.
014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: Information on the composition of government debt is, probably, given in the Explanatory Note to the EBP, however, it is not published by the Ministry of Economy and Budget Planning. The Ministry of Finance publishes the data on the government debt, but it is not in the EBP: http://www.minfin.gov.kz/ir/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/statdebt_fldr/statistics_fldr

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Kazakhstan

Score: 67

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/, as an attachment to the EBP sent to the Parliament (P2).

Comments: Information is presented in the Prognosis of social-economic development of Kazakhstan for 2014-2018 Annex 1 of the Prognosis gives the forecast for 2015-2019 on the following items. GDP bln Real change in GDP in% to the previous year Inflation, end of period,% In chapter 5, page 52 of the Prognosis is provided the discussion of these indicators.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

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

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

E. Not applicable/other (please comment).

Kazakhstan

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9363/45731/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

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

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

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

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9363/45731/

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

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

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

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

E. Not applicable/other (please comment).

Kazakhstan

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

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0


GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Информация по исполнению бюджета для пользователей представлена в отчетах об исполнении бюджета на сайте Министерства финансов Республики Казахстан http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
The In-Year reports can not be considered as supporting documents to the EBP, unfortunately. According to the Guide, all estimates are to be presented in the draft budget law.

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

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

Comments: There are no expenditures for individual programs in the updated prognosis. Answer was changed to d.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: Информация по исполнению бюджета для пользователей представлена в отчетах об исполнении бюджета на сайте Министерства финансов Республики Казахстан http://www.minfin.gov.kz/ir/portal/anonymous?

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

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The In-Year reports can not be considered as supporting documents for the EBP, unfortunately

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

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Kazakhstan

B.
Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
When the EBP is submitted to the Parliament it should be accompanied with explanatory documents. Unfortunately, In-Year reports cannot be considered as supporting documents.

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

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please
A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

Comments: In Attachments of Prognosis are reflected estimates for expenditures for 2013.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Информация по исполнению бюджета для пользователей представлена в отчетах об исполнении бюджета на сайте Министерства финансов Республики Казахстан http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
In-Year reports can not be considered as supporting documents for EBP.

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

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Kazakhstan

B.
Score: 0


Comments: None of the budget proposal documents identify sources of tax revenue for BY-1
In-Year reports cannot be considered as supporting documents for EBP. The Government reviewer’s comment indicates that the Government has all necessary data and they need to show them in the EBP. It should be done so.
027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Kazakhstan

B. Score: 0


Comments: No information original estimates of revenue for the previous year in these budget documents.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
In-Year reports can not be considered as supporting documents for EBP.

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

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Kazakhstan

B. Score: 0
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0


Comments: Individual sources of revenue are not presented for BY-2 and prior years in Draft budget low and in Prognosis as well.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
RESEARCHER'S RESPONSE
In-Year reports can not be considered as supporting documents for EBP.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Kazakhstan
D.
Score: 0


Comments: No actual data for all revenues are presented in the budget or supporting budget documentation

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
In-Year reports can not be considered as supporting documents for EBP.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)
A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Kazakhstan

Score: 0


Comments: Information related to government debt is not presented in the Draft budget low and in Prognosis as well.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
In-Year reports (and its supporting documents - Statistical Bulletins) can not be considered as supporting documents for EBP.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0
**RESEARCHER'S RESPONSE**

In-Year reports can not be considered as supporting documents for the EBP

<table>
<thead>
<tr>
<th>033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, information beyond the core elements is presented for all extra-budgetary funds.</td>
</tr>
<tr>
<td>B. Yes, the core information is presented for all extra-budgetary funds.</td>
</tr>
<tr>
<td>C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.</td>
</tr>
<tr>
<td>D. No, information related to extra-budgetary funds is not presented.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Kazakhstan**

C.

**Score:** 33

**Sources:** http://www.minplan.gov.kz/economyabout/9309/52576/

**Comments:** The Draft Budget Law of Kazakhstan "On republic's budget for 2014-2016", articles 3, 8, 9 provides some information on the transfers from the National Fund, while Attachment 4 provides information on National Fund's proceeds. Page 4 of Attachment 4 includes information on the National Fund's proceeds. Information in Attachment 4 does not include information on the fund's statement of purpose or policy rationale for the extra-budgetary fund. Although the purposes of the National Fund are stated, the reasons of actual use are not explained.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Kazakhstan

B.

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: Central government finances are presented on a consolidated basis in the EBP, since the transfers from the National Fund are shown on the page 2 of the Attachment 1. All revenues from oil companies (corporate income tax, extra-profit, bonuses, tax on extraction, rent, production share) goes to oil fund, which has 2 functions: saving, stabilizing; the guaranteed transfer to the budget is by the law not more than one third for each budget year. Anyway the revenue is higher than transfers. For example, in 2014 the revenue was planned 2.7 trln.kzt, while transfer was planned as 1.5 trln.kzt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Executive budget proposal doesn't contain central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year The Ministry of Finance of the Republic of Kazakhstan jointly with the International Monetary Fund to conducted of the Regional seminar “Financial Reporting and its infrastructure in Public Finance Optimization System and Management of Fiscal Risks» within VII Astana Economic Forum (AEF) and II World Anti-Crisis Conference (WAC) on May 21-23, 2014 with participation of the international recognized experts. IMF recommended that the Ministry of Finance to publish central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year The Ministry of Finance plans to make appropriate changes to the Budget Code, and in 2018 to publish first central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

RESEARCHER’S RESPONSE

I have changed the response from "a" to "b".

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?
A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Kazakhstan

Score: 67

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: The Draft Budget Law of Kazakhstan “On republic’s budget for 2014-2016” and Attachment 1, pages 2 and 23. Mostly transfers are from the central budget to local governments, although the transfers from local budgets can be to the central government too, but they are quite small. This information is present in the EBP (att.1, p.2 (revenue) and p.23 (expenditures)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Kazakhstan

Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/
**Comments:** Beneficiaries (young families, disabled, orphans, etc.) indicated only under government programs.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Beneficiaries (young families, disabled, orphans, etc.) indicated only under government programs.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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037. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

**Kazakhstan**

**B.**

**Score:** 67


**Comments:** Public corporations: Nazarbaev’s Intellectual Schools, Kasipkor (p11), crediting and development, p.24 of the Attachment 1.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Kazakhstan

C.
Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: No, information related to quasi-fiscal activities is not presented

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Executive’s Budget Proposal contains information about quasi-fiscal activities, for instance replenishment of the authorized capital of government corporations such as Nazarbayev University, Samruk Kazyna etc.

RESEARCHER’S RESPONSE
I agree with PR and change the score to "d" from "c".

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

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Kazakhstan

C.
Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: The Draft Budget Law of Kazakhstan “On republic’s budget for 2012-2014” and Attachment 1 provides detailed information on the acquisition of financial assets by the government as well as what eight ministries and state agencies will acquire financial assets, what financial assets will be acquired, how much the government expects to receive from the sale of financial assets.
Executive Budget Proposal doesn't contain detailed information related to financial assets. (The core information must include a listing of the assets, and an estimate of their value.) The attachment 1 (26-28 pages) T Draft Budget Law of Kazakhstan “On republic’s budget for 2012-2014” does not provide significant information on financing state corporation and aggregated information on expected receipts from the sale of financial assets.

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

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: The Draft Budget Law presents info on revenues from property rent, sale, privatization and expenses for management and accounting, however, there is no listing and market value.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: Executive’s Budget Proposal or any supporting budget documentation don't contain information related to non-financial assets.

RESEARCHER’S RESPONSE
The Draft Budget Law, pp.26-27 presents information on acquisition of non-financial assets: in IV. Saldo on operation with financial assets, but it also mentions the construction, reconstruction, acquisition of cosmic equipment, aviation, meteorological stations, etc. Besides each administrator has programs related to the acquisition of non-financial assets, property, road, infrastructure. So, we can not say that there is “no information related to non-financial assets”. I think, “c” is a right choice.
041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: Some information on tax and other arrears of the Ministry of Agriculture is present on the p.17

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

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

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Kazakhstan

D. Score: 0


Comments: Information related to future liabilities and the sustainability of finances over the longer term is not presented.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9309/52576/

Comments: Estimates of the sources of donor assistance are not presented.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0
Comments: Information related to tax expenditures is not presented

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: e.
Comments: In Kazakhstan Budget system there are no tax expenditures, no target taxes. All taxes are collected in budget revenues then allocated to expenditures.

RESEARCHER'S RESPONSE
I know that there are some tax expenditures, some of them related to the disabled people, some - to investors or agricultural businesses. They are called tax benefits (l'goty). There is no information about them in the EBP. I did not change the score.

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

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Kazakhstan
E.
Score: 0

Sources: There is no earmarking in Kazakhstan.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?
A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Kazakhstan

Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

Comments: The Prognosis provides information related to policy priorities. There are 5 priorities listed on the first sheet of the Excel file ПЕРЕЧЕНЬ ПРИОРИТЕТНЫХ РЕСПУБЛИКАНСКИХ БЮДЖЕТНЫХ ИНВЕСТИЦИЙ НА 2014 - 2016 ГОДЫ that includes: 1. Modernization of social sphere, 2. Diversification of economy and infrastructure, 3. Improvement of living standards, housing, 4. Increase of gov.services, 5. Regional development

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

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

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Kazakhstan
Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

Comments: The Prognosis provides some information on development programs to a multi-year period (2015-2019 and after) related to policy priorities mentioned in the Prognosis. The excel file P2 presents 5 priorities, which then are detailed in further sheets related to those priorities and broken into specific programs.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

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

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

Comments: The non-financial data are rather related to outputs, not outcomes. For example, the third sheet is called "1.Modernization", after which there are specific programs on school construction, then on kindergartens, then on healthcare, etc. They are about specific regions and what is going to be done for the period. The information can be found in the excel file P2 with many sheets. Yellow labels means priorities, following sheets - specific programs related to those priorities. All indicators are output indicators.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/

Comments: Performance targets are assigned to some non-financial data on results in Prognosis of social-economic development. The information can be found in the excel file P2 with many sheets. Yellow labels means priorities, following sheets - specific programs related to those priorities. All indicators are output indicators.

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

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Kazakhstan

Score: 33

Sources: http://www.minplan.gov.kz/economyabout/9463/57379/ Attachment 1, p.14 (?) 3rd priority presented in the Excel file is Improvement of living standards and housing (third yellow tab of Excel file). All programs under this priority are for impoverished: housing, access to water, modernization of housing conditions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, a detailed timetable is released to the public.
Section 3. Comprehensiveness of Other Key Budget Documents

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

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Kazakhstan

A.
Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

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

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Kazakhstan

B.
Score: 67

Sources: http://www.minplan.gov.kz/economyabout/9263/


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Kazakhstan

B.

Score: 67

Sources: http://www.minplan.gov.kz/economyabout/9263/

Comments: The prognosis of social-economic development presents a discussion of revenue policies and priorities; and an estimate of total revenue. Revenue policies: pp.17-19 of the Proekt Prognosis Estimate of total expenditures: p.56 of the Proekt Prognosis and p.3 of the Prilozhenie 1.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).
Kazakhstan

B.

Score: 67


Comments: 2 estimates are present: the net borrowing (deficit) and interest payment (debt servicing)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Kazakhstan

A.

Score: 100

Sources: http://www.minplan.gov.kz/economyabout/9263/

Comments: Expenditure estimates are presented for 2015-2019 years. The expenditures are given both as % of GDP (line 35), and in KZT - line 34 for a multi-year period on the pages 4-5 of the Prilojenie 1 to Prognosis.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Kazakhstan

B.
Score: 67

Sources: http://www.minplan.gov.kz/kz/economy/9314/54479/ The table of the Pril1 (Attachment 1 to the EB) reads: Functional group (1. General state services, for example) Administrator (101 - Administration of the President) Program (001 - services for President's activities), p.3

Comments: Enacted Budget presents expenditure estimates by administrative and functional (attachment 1) classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Kazakhstan

A.
Score: 100

Sources: http://www.minplan.gov.kz/kz/economy/9314/54479/ All programs are listed in italic with 3-digit numbering: 001, 090, 009 starting on the page 2 of the Attachment 1 to EB. There are only titles of programs and amounts.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Kazakhstan

A.

Score: 100

Sources: http://www.minplan.gov.kz/kz/economy/9314/54479/ Attachment 1 of Enactment Budget, Page 1

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Kazakhstan

A.

Score: 100

Sources: http://www.minplan.gov.kz/kz/economy/9314/54479/ Attachment 1 of Enacted Budget, Pages 1-2

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are presented.
E. Not applicable/other (please comment).

Kazakhstan

B. Score: 67


Comments: The Law specifies the deficit (p.1) and debt servicing (p.23 of the Attachment 1).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).
Kazakhstan

D.

Score: 0

Sources: Citizens Budget provides the main parameters of the budget, expenditures and revenues, but no the macroeconomic forecast and no report on the budget for 2013.

Comments: The Ministry of Economy and Budget Planning did not publish EBP or EB in the short format. But the Ministry of Finance has on its site all documents related to the financial reporting: MER, YER, as well as infographics on the budget 2013, 2012, 2011, 2010.

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

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Гражданский бюджет по исполнению годового и полугодового отчета содержит основную информацию по исполнению бюджета

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Citizen budget 2013 available on http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/cit_budget_fldr/gosbudgeting_params_fldr contains expenditure and revenue totals; the main policy initiatives in the budget; the macroeconomic forecast upon which the budget is based;
http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202014/%D0%A1%D0%B5%D0%BD%D1%82%D1%8F%D0%B1%D1%80%D1%8C%202014/%D0%93%D1%80%D0%B0%D0%B6%D0%B4.%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%202014-2016%20%D1%80%D1%83%D1%81.pdf

RESEARCHER’S RESPONSE

Although almost all core information is included into the CB 2014-2016, the date of publication is 8.09.14. So, it is published later than it is expected for such kind of documents (if it represents Enacted Budget, it should be published by the end of year, if it is Executive Budget Proposal, it should be published at the same time as it is sent to the Parliament). But I would be happy to revise the score as if it was published in time. The PPT presentation of the Year-End report published at the same time (4.07.14) as the Year-End Report 2013, can be considered as a Citizen Year-end report.

IBP COMMENT

As the researcher noted, a Citizens Budget was published for the Enacted Budget, but this document was published too late. In addition, a Citizens Budget was published for the FY 2013 Year-end Report and the FY 2014 Mid-year Review. However, while these documents were published on time, they were published after the end of the Survey research period (June 30, 2014), and therefore cannot be considered in answering this question. Thus, IBP revised the response from “b” to “d”.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Kazakhstan

D. Score: 0


Comments: Citizens Budget is disseminated only by webpage.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Гражданский бюджет публикуется на сайте Министерства финансов РК

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Citizens Budget is disseminated only by webpage http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget and_infographics_fldr http://www.minfin.gov.kz/iri/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202014/%D0%A1%D0%B5%D0%BD%D1%82%D1%8F%D0%B1%D1%80%D1%8C%202014/%D0%93%D1%80%D0%B0%D0%B6%D0%B4.%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%202014-2016%20%D0%B3%D0%B3_%D1%80%D1%83%D1%81.pdf

RESEARCHER'S RESPONSE

I revised this response to "c".

IBP COMMENT

No comment.

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

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's
E. Not applicable/other (please comment).

Kazakhstan

D. Score: 0

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

Comments: Citizen’s Budget webpage has a forum in which citizens can ask their questions, but they are few and no real discussion.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Kazakhstan

D. Score: 0

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

Comments: Currently the citizens budget on the Minfin’s site contains information on budget execution, government debt and infographics on various topics. The planning stage (PBS, EBP) and EB are to be published by the Ministry of Economy and Budget Planning, this is not done. The audit report is not published too. I can not change it, since the stage of budget execution is present: Mid-year review, main parameters of the current budget 2012-2014, presentation speech and slides on the budget 2014 of the Finance Minister. http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%93%D1%80%D0%B0%D6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B8%20%D8%BD%D1%84%D0%BE%D0%B3%D1%80%D0%B0%D1%84%D0%B8%D0%BA%D0%B0/%D0%93%D1%80%D0%B0%D6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA
GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I am revising the score from "c" to "b" due to the fact that the Mid-Year review version of the CB was published and in time. Another positive step is that the very comprehensive Presentation of the Year-End report is published. Thank you, Ministry of Finance!

IBP COMMENT
As the researcher noted, a Citizens Budget was published for the Enacted Budget, but this document was published too late. In addition, a Citizens Budget was published for the FY 2013 Year-end Report and the FY 2014 Mid-year Review. However, while these documents were published on time, they were published after the end of the Survey research period (June 30, 2014), and therefore cannot be considered in answering this question. Thus, IBP revised the response from "b" to "d".

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

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Kazakhstan

A. 
Score: 100

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationViewTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fl/dr/statistical_bulletin_fldr


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: In the Statistical Bulletin presents actual expenditures only for some programs which are not to be cut (table 15 of Statistical Bulletin). http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reportsFldr

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: В таблице 8 Статистического Бюллетеня представлены все расходы In the Statistical Bulletin presents actual expenditures only for some programs which are not to be cut (table 8 of Statistical Bulletin). http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reportsFldr

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Since we included the Statistical Bulletin as an Additional In-year report, we can change the answer from "c" to "a".

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

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).
Kazakhstan

A. 

Score: 100


Comments: Statistical Bulletin compare actual year-to-date expenditures with the same period in the previous year (Tables 2, 3).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

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Kazakhstan

A. 

Score: 100


Comments: Statistical Bulletin present actual revenue by category

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: Statistical Bulletin present individual sources of actual revenue accounting for all revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: Statistical bulletins compare actual year-to-date revenues with the same period in the previous year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: Statistical bulletins presents the total debt, loans and credits (internal and external).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

Kazakhstan
Score: 33

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?
NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/rep
orts_fldr Tables 4, 7

Comments: Statistical Bulletin presents only information on domestic and external debt, composition of domestic borrowings (government securities of different types), composition of external borrowing (from IFIs, other countries) (Table 4). There is information on debt servicing (Table 6), information on interest rates (Table 24). There is no such breakdown for new and outstanding debt, however, information on debt is given for external and internal borrowing (table 8, category 7, 01- internal, 02 - external borrowing; table 4 provides composition on long, medium and short term securities, borrowings from IFIs; table 24 gives detailed information on volume (line 6) and interest rates (line 15) for each security

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Kazakhstan

A.

Score: 100

Sources: http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_нов/Бюджетный%20процесс/Отчетность/Полугодовой%20отчет/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml

Comments: In the Mid-Year Review for 2013 estimates for the macroeconomic forecast have been updated and and provides an explanation of the update.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Kazakhstan

B. Score: 67

Sources: http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Бюджетный%20процесс/Отчетность/Полугодовой%20отчет/ru/30fa1ff18-3e06-3110-52a5-ec13ecd4d38b.xml

Comments: In MYR for 2013 expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented. The updated estimate of the budget is presented on the page 4, paragraph 4 from the bottom. The figure is 6 099 bln. tenge.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).
Kazakhstan

C. Score: 33

Sources: http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Бюджетный%20процесс/Отчетность/Полугодовой%20отчет/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml

Comments: Mid-Year Review presents expenditure estimates only by functional classification in the form of infographics.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: В связи с тем, что одним из основных документов по полугодовому отчету является журнал"Статистический бюллетень Министерства финансов Республики Казахстан" и в 6 номере журнала расходы представлены по всем трем классификациям (таб.3, 5, 6, 7, 9, 10, 11, 12)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Statistical Bulletin is a part of In-Year Reports, unfortunately. We can not consider those as a part of Mid-Year Review.

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Kazakhstan

C. Score: 33

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

Comments: Mid-Year Review for 2013 presents estimates for programs accounting for less than 2/3 of program expenditures, only for Road Map on Employment, Housing, Road Map for Business and Regional Development, totally 230 bln.KZT, while the total expenditures were 2 796 bln.KZT.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Бюджетный%20процесс/Отчетность/Полугодовой%20отчет/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml

Comments: In MYR for 2013 revenue estimates have been updated, and an explanation of the differences between the original and updated revenue estimates is presented. Updated revenue estimates are presented in the table 3 (without number) which is titled “Revenue of the republican budget” by columns plan, fact, diversion and % of use.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Kazakhstan
A.

Score: 100

Sources: http://www.minfin.gov.kz/irj/go/km/docs/documents/Минфин_new/Бюджетный%20процесс/Отчетность/Полугодовой%20отчет/ru/30fa1f18-3e06-3110-52a5-ec13ecd4d38b.xml

Comments: MYR for 2013 presents revenue estimates by category. Revenues are present on category on the page 6 (diagram) and then the table on the page 7.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Kazakhstan

B.

Score: 67


Comments: MYR presents individual sources of revenue, but not disaggregated, for example for tax revenue it is quite detailed, but not for non-tax revenue.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Kazakhstan

D. 0

Score: 0

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

Comments: In MYR estimates of government borrowing and debt have not been updated.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Kazakhstan
A. Score: 100

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

Comments: In the Attachment 1-4 to the Report on Republic’s Budget Execution estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented. In the report itself and in an explanatory note of Report explanations are given the causes of differences.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Kazakhstan

B. Score: 67

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

Comments: The Year-End Report presents expenditure estimates by administrative and functional classification. Starting with the 252nd row in the Attachments 1-4, tab 1-1 the expenditures are given. The first column of the table relates to the functional classification (02 - defense, 04 - education, etc.), the third column provides the title of administrative body: 104 - Prime Minister Chancellery, 201 - Interior Ministry, etc.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: В Статистическом бюллетене Министерства финансов РК таб.3,5,6,7,9,10,11,12 содержатся данные по трем классификациям: данные по функциональной (таблицы 3, 7 и 11), по ведомственной (таблицы 5 и 9) и экономической (таблицы 6, 10) классификациям.
086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33


Comments: The YER presents estimates for individual programs accounting for all expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I have changed from "a" to "c", since the programs presented in the Year-End report reflect only 41% of all budget (less than two-thirds) - only programs that are not subject to cut even in emergency.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?
A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: The Year-End Report presents estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion in explanatory note and in the Attachment 1-4 RB, sheet 1-1.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

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

Comments: The Year-End Report presents revenue estimates by category - tax and non-tax et al.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: In the Appendix 1-4 of YER are presented all the individual sources of revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
E. Not applicable/other (please comment).
Kazakhstan

A. Score: 100


Comments: The YER in its Explanatory Note, pp. 61-64, provides the difference between the original estimates and actual outcome; in the Attachment 1-4 RB, sheet 1-1, rows 1221-1238 presents the breakdown for loans and back payments for 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
ok

IBP COMMENT
For cross-country consistency purposes, IBP would accept answer choice "c" for this question rather than answer choice "a".

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

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: In the explanatory note of YER for 2013 are given comparison and discussion of macroeconomic indicators, pp. 2-4 and 61.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Kazakhstan

C. Score: 33

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

Comments: In an explanatory note of YER is presented discussion of the results of government programs with non-financial indicators, along with the financial results for each program, however, not always the actual outcomes are compared with the original estimates. pp.10-44.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33


Comments: In the explanatory note of EYR are presented the differences between planned and actual outcomes. For most data are given clarifications, pp.10-44

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Score: 100

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

Comments: YER contains a comparison of planned and actual results indicators such as the level of poverty, unemployment, etc. The explanatory note gives a brief explanation. The annex 1-4 provides data on individual indicators - planned and executed. pp.9-12. Additionally, targeted social assistance is given to impoverished people, tuberculosis is addressed (p.7), unemployed (p.8), microcredits (p.8).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

ok

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

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Kazakhstan

C.

Score: 33

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

Comments: The annex 1-4 contains data on transfers from the National fund - planned and actual. Explanatory note of YER contains a brief explanation about using these funds, p.46 and Attachment 2. Page 2 of the Report presents planned and factual revenue of the National Fund.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
ok

IBP COMMENT
For cross-country consistency purposes, IBP will accept answer choice "c" for this question, as the YER shows transfers from the National Fund but not all revenues earned/colllected by the National Fund.

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

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

Kazakhstan

B.

Score: 0

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

Comments: There is no separate financial statement coming from internal control, however, in the main Report of the Finance Minister held before the Parliament, on the pages 12-13 was a paragraph on the internal control. coverage of government objects (1782), local authorities (1147), quasi-state organizations (200). The total financial coverage was 688 bln. KZT, while the sum of violation was 262 bln. KZT.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: The report of Accounting Committee for 2013 contains an assessment of implementation of the budget, expenditures and revenues, effective use of resources. There are no separate financial, compliance and performance reports. Compliance is assessed together with financial checks. For example, on p.9 the audit report indicates the non-compliance with budget or other regulation resulted in 22.3 bln. ineffective spending for the Innovation program. Some parts of the Audit report are about Effectiveness of the state programs (pp.8-11), sectoral programs (pp.11-13), realization of the strategic plans (p.13).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Kazakhstan

B. Score: 67

Sources: http://esep.kz/rus/showin/article/1864

Comments: According to data posted on the website of Accounting Committee share of funds covered by the control is 67.8%.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0


Comments: Accounting Committee report does not contain a separate assessment of expenditures from the National fund, although it has functions to check National Fund with agreement from the President http://esep.kz/rus/showin/article/1126

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Kazakhstan

A.

Score: 100
101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. 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).

Kazakhstan

D.

Score: 0

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

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Kazakhstan

C. Score: 33


Comments: On the website of AC is brief information about amounts recovered by results of the AC and the number of officials punished, as well as the share of implemented recommendations (90.5% out of 331 recommendations).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Information about measures taken by the auditees and other organisations on execution of the recommendations is included in the annual report of the Accounts Committee which is presented to the Parliament. Basic aspects of the report are available to the public and published on the website of the Accounts Committee.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The report published by the SAI is very aggregated in comparison with that submitted to the Parliament. The published report does not have any information on the website [http://esep.kz/ckfinder/userfiles/files/Otchet_2013.pdf](http://esep.kz/ckfinder/userfiles/files/Otchet_2013.pdf) about actions taken. There is also 3-line information on what percentage of recommendations is implemented (around 100%) on the SAI's website [http://esep.kz/rus/showin/article/1985](http://esep.kz/rus/showin/article/1985), however, it is not clear what recommendations and to whom, just a number (46 recommendations and 164 task orders).

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).
Kazakhstan

C.

Score: 33

Sources: EBP has the program 090 under the Parliament expenditures for social researches for legislation development, therefore, it means that the Parliament uses the research capacities from outside. EBP, Attachment 1, p.1.

Comments: There is no specialized office attached to the legislature, but there are various research bodies which can perform budget analysis.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0


Comments: Neither working plan, nor results have indicated that there have been formal discussions on budget policy before Executive's Budget Proposal.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 33


Comments: Some budget issues are discussed at the meetings of the Budget Commission, whose functions are to make proposals to the prognosis, to the main budget indicators, programs, etc.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: http://minplan.gov.kz/economyabout/9463/57379/
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100


Comments: The law was sent to the President for signature 28.11.2013

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).
Kazakhstan

Score: 100


Comments: Parliament has unlimited authority to amend any draft law, including EBP.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kazakhstan

Score: 100

Sources: Budget Code, art.107, 110. http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9

Comments: If the sums are lower than 10% of the administrative unit's budget, the corrections can be done by executives, if they exceed 10%, they are to be approved by legislature.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: Budget Code, art.107
http://www.minfin.gov.kz/riportal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9

Comments: All amendments to the budget are reviewed and approved by the legislature. But according to with the new Law there are limits within which funds may be transferred without consideration in parliament (5-10%).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: [Link to sources]

Comments: The Budget Code indicates that any correction or adjustment of the national budget is to be approved by the Parliament, since the budget is a Law. The supplemental budget is passed 1 April 2014.

Government Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Kazakhstan

A. Score: 100

Sources: [Link to sources]

Comments: The supplemental budget is passed 1 April 2014.

Government Reviewer
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0

Sources: Budget Code, articles 19-20
http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9

Comments: According to the Article 19-20 of the Budget Code the Parliament approves the total amount of the reserve for contingency funds, the Government incurs the the expenditure of contingency funds without the approval of the Parliament.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Kazakhstan

B. Score: 67

Sources: http://www.parlam.kz/ru/mazhilis/committee-works/presenter/6

Comments: The Accounting Committee audit reports for 2013 were reviewed and approved by the Parliament.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Kazakhstan

B. Score: 67

Sources: http://esep.kz/rus/showin/article/1126

Comments: In accordance with the Terms of the Audit Committee, activities of the Audit Committee carried out with the consent or at the request of President of the Republic of Kazakhstan.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the Statute of the Accounts Committee approved by the Decree of the President of the Republic of Kazakhstan of August 5, 2002, # 917, its activity is carried out in accordance with the annual and quarterly plans, which are approved by the Chairman of the Accounts Committee. The reason for conducting audit, except quality assessment, is only annual and quarterly plans of the Accounts Committee.

PEER REVIEWER
RESEARCHER’S RESPONSE

The limitations of the SAI are in its accountability to the President, for example, the National Bank can be audited only if this is approved by the President. Some legislative arrangements are related to the limitation of the auditing the government debt made by the quasi sector or the government policies on taxation privileges or interest rates policies.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Kazakhstan

B.

Score: 67


Comments: A detailed work plan of Audit Committee and year reports are available on the AC website. The quality assurance system is in place, see, for example the article of the member of SAI Assessment of the quality control as a method to improve the SAI (Оценка качества контрольных мероприятий как метод совершенствования деятельности Счетного комитета)

http://esep.kz/rus/showin/article/1884

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I revised the answer from "a" to "b", since despite of many methodological guides (of 2013) there is no any sample of the audits available to public.
117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is 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).

Kazakhstan

B. Score: 0


Comments: Article 44, p.7 of the Kazakhstan's Constitution that the President appoints the Chairman of the Accounting Committee (SAI). [http://constitution.kz/razdel3/](http://constitution.kz/razdel3/) The head of Audit Committee Chapter is appointed and dismissed only by the President, without the consent of Parliament. The new Chairman of Accounting Committee (SAI) (as all previous Chairmen) was appointed by the President, this news was published at the President's website [http://www.akorda.kz/ru/page/page_215701](http://www.akorda.kz/ru/page/page_215701)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: According to the Statute of the Accounts Committee approved the President of the Republic of Kazakhstan of August 5, 2002, # 917, authorities of the Chairman of the Accounts Committee terminated by the decision of the President of the Republic.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The head of the SAI is appointed and can be removed by the President (the highest executive position), what has been done recently (during the last 3 years 2 heads were removed by the President). Therefore, the "b" is right answer.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
d. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Kazakhstan

A.

Score: 100

Sources: http://esep.kz/rus/showin/article/1126 The Statute of the Accounting Committee, article 3. Authority of the Chairman.

Comments: The Audit Committee is financed from the republican budget. Amount of funding approved by Parliament. Funding is sufficient to implement all planned activities.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: Activities of the Accounts Committee are financed from the republican budget. According to the budget legislation, administration and interbranch coordination in the field of budget planning is realized by the central executive body.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Of course, SAI in Kazakhstan is very much depends on President due to the appointment of the Chairman and some members, however, the budget is to be approved by the Parliament and theoretically Parliament can increase or decrease the budget. During my earlier consultations with the former Chairman Mr. Oxikbaev, he said that the SAI has all necessary resources to fulfill its mandate. Their work is financed at the level of or better than other government control bodies to cover around 60% of budget.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Kazakhstan
Score: 67


Comments: The Budget Code provides definitions of all key budget terms, but a bit complicated definitions.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: В бюджетном кодексе РК

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Although all definitions are provided in the Budget Code, they are not always clear, they is why the option “b” is more appropriate.

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120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

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Kazakhstan

C.

Score: 33

Sources: The Budget Code in the article 113 “Assessment of results”, p.3 implies that the information from NGO surveys is used to assess the quality of governmental services.

[http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9](http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9)

Comments: On the revenue side other NGOs are consulted, particularly, Taxpayers Association on the draft laws related to the taxes.
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0

Sources: There is no provisions to involve public into budget formulation. Budget Code, Chapter 12, article 67. However, the Ministry of Finance is publishing on its website the survey on tax service delivery made by research organizations. The findings of that survey are used for Strategic Planning.

Comments: The Ministry of Economy sometimes invites the Entrepreneurs' Chamber to discuss taxes or regulation. However, it is not clear, if suggestions are accepted or not. 19 entrepreneurial organizations are accredited in the Ministry of Economy that are taking part in the Expert Council meetings. List of organizations is here: http://minplan.gov.kz/economyabout/9422/56038/
Organizations. There are no public discussions or debates on the formulated budget, which is also make difficult for the think-tanks to conduct timely researchers.

RESEARCHER’S RESPONSE
I revised the "c" to "d", since there is no real public engagement to the budget formulation process and there are no legislative requirements to do so, although there are some sporadic activities to use surveys results in strategic planning, for example, by the Tax Committee.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Kazakhstan

Score: 33

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

Comments: Information on the execution provided, but no mechanisms allowing the public to participate in the discussion.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The engagement of public is made by telephone to NGOs working on monitoring of the budget or government services. Usually, the executives from the departments responsible for the improvement of government services, invite NGOs to take part in discussions on service standards, indicators achieved or planned. Unfortunately, this is always done on a short notice and very seldom NGOs’ recommendations are taken into account.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0

Sources: http://www.minfin.gov.kz/irj/portal/anonymous?
https://www.facebook.com/minfingovkz?fref=ts

Comments: There are sections crowd-sourcing and forums on the website of the Ministry of Finance. Also the ministry has a page on Facebook. But public activity at these platforms is very low. Actually, this crowd-sourcing at the minfin.gov.kz and Facebook serves as a kind of feedback on the draft financial regulations. The ministry of Economy has its expert council. But neither seek the public’s perspective on budget priorities. I changed to “d”.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).
**Kazakhstan**

**Score:** 33

**Sources:** Budget Code, article 113, Assessment of results.  
[http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9](http://www.minfin.gov.kz/irj/portal/anonymous/SearchResult&layoutSetMode=exclusive&ResourceListType=com.sapportals.wcm.SearchResultList&SearchType=quick&QueryString=%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9)

**Comments:** The Budget Code provides the opportunity for budget administrators to use non-governmental surveys to assess the quality of government services. The surveys are not implemented by executives, they allocate budget for them or they get results from independent surveys. They are accessible on websites.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

- A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.
- C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.
- D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
- E. Not applicable/other (please comment).

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**Kazakhstan**

**Score:** 33

**Sources:** Strategic Plan of the Finance Ministry 2012-2015.  

**Comments:** Reports of ministries does not contain information about inputs have been used to develop budget plans and improve budget execution. The Strategic Plan of the Ministry of Finance refers to some surveys on tax services and campaigns used for some strategic indicators, pp.9-11 (Taxpayers Association, Entrepreneurs Chamber, Youth organizations).

**GOVERNMENT REVIEWER**
126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Kazakhstan

D. Score: 0


Comments: There is no evidence that such public hearings are taking place.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Kazakhstan

C.
Score: 33

Sources: http://www.parlam.kz/ru/mazhilis/committee-works/committees-meetings/6 http://www.parlam.kz/ru/mazhilis/committee-works/tables/6

Comments: There are some discussions on the individual budgets of central government administrative units with some presence of mass media.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

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128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Kazakhstan

D.
Score: 0


Comments: There is no evidence of public hearing in legislative committees on the individual budgets of central government administrative units with testimony from the public is heard.
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0


Comments: There is no information about public hearings.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
Kazakhstan

C.

Score: 33

Sources: http://esep.kz/rus/show1/ask/29

Comments: The Accounting Committee provides the question-answers on the website.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The public has the opportunity to participate in formulating audit programs through its addresses at the "Question-Answer" section of the website of the Accounts Committee as well as at the blog of the Chairman of the Accounts Committee.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Q&A section is working since 2009 and got around 250 questions related to various issues. However, there is no any sign that question-answers assisted the SAI in formulation of its audit program. One may conclude that this mechanism is not suitable for the purpose of formulating the audit plans, therefore, "c" answer seems to be correct.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Kazakhstan

D.

Score: 0

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Kazakhstan

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

Score: 100

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

Comments: There is no information about Audit Committee maintain of communication with the public beyond publishing Audit Reports.
information, there is no any signs of work with public. The outreach activities seem not working. The civil society never invited to the presentation of the Audit report. The 170 page report published in a shorten version of 25 pages. There is no any town hall meetings or public hearings on audit findings. I think the “b” is more appropriate answer.

IBP COMMENT
IBP would accept answer choice "a" for this question as the SAI maintains an active website with an updated newsfeed.

<table>
<thead>
<tr>
<th>133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?</th>
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</thead>
<tbody>
<tr>
<td>A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.</td>
</tr>
<tr>
<td>B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.</td>
</tr>
<tr>
<td>C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.</td>
</tr>
<tr>
<td>D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.</td>
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<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Kazakhstan

D.

Score: 0

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

Comments: There is no information about public inputs in audit program.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.