COUNTRY QUESTIONNAIRE: KAZAKHSTAN

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

Answer: FY 2017


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

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

Answer: d.


Comments: Researcher: we’ve called to the MNE to inform them about the disparity of the declared title and contents file on the site They said they’ve got a new version of the web-site in September 2016 and have still worked on it. According the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.
PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 8 September 2016 should be entered as 08 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 19 September 2016

Sources: FY 2017 PBS was published late. http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomichesk... (http://economy.gov.kz/ru/pages/prognoz-socialno-ekonomicheskogo-razvitya-respubliki-kazahstan-na-2017-2021-gody-ot-31) as the Full forecast of socio-economic development on 2017-2021 http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov... (http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov) - as short table 25 August 2016 Sange Research Center sent a letter to the Prime Minister Chancellery regarding the publication of the PBS (Prognosis of the Social-Economic Development). 5 October it got the answer signed by the Vice Finance Minister Dalenov that according to the Budget Code the Prognosis is to be approved by the Government by 1 September to be sent to the Parliament together with the EBP. However, he says that possibly “the Ministry of National Economy can publish the draft of the Prognosis at the first stage (by 1 August)”. It seems that the PBS can meet the requirements only for the next round.

Comments: Researcher: The document was published on 19 September 2016 with update on 14 of October 2016. According the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

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


Sources: http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov (http://economy.gov.kz/ru/pages/prognoz-byudzhetnyh-parametrov) from 19.09.2016 18:56:00. According the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”
PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

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

Answer: d.

Sources: http://economy.gov.kz/sites/default/files/pages/odobren.docx
Comments: Researcher: there are many tables in the end of document

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Not Qualified

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

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

Answer: a.

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

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Not Qualified

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

Answer: n/a

Sources: http://economy.gov.kz/ru/pages/prognoz-byudzhetyh-parametrov published
Researcher: According to the OBS methodology, the PBS should be published at least one month before the EBP is tabled in Parliament. Because the EBP was tabled on 15 September 2016 and the PBS was published on 19 September 2016, the PBS is considered published late.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

**Answer:** n/a

**Sources:**

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

**Peer Reviewer**
**Opinion:** Disagree


**Government Reviewer**
**Opinion:** Not Qualified

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

a. Yes
b. No

**Answer:** b.

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

**Answer:** FY 2017-2019


**Comments:**
Researcher: The budget is developed for three coming years 2017-2019, the main year is 2017.
**EBP-1b**: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer**: 15 September 2016


The link to the list of EBP (it should switch language to Russian and be chosen the first line - Республика́нный бюдже́т на 2017-2019 годы)


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


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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, all of the numerical data are available in a machine readable format</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, some of the numerical data are available in a machine readable format</td>
</tr>
<tr>
<td>c.</td>
<td>No</td>
</tr>
<tr>
<td>d.</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

**Answer:** b.


The main 3 appendixes to the EBP is in Word (rtf), but others – in Excel (xls).

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Produced but made available online to the public too late (published after the acceptable time frame)</td>
</tr>
<tr>
<td>b.</td>
<td>Produced but made available only in hard copy or soft copy (not available online)</td>
</tr>
<tr>
<td>c.</td>
<td>Produced for internal purposes/use only</td>
</tr>
<tr>
<td>d.</td>
<td>Not produced at all</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable (the document is publicly available)</td>
</tr>
</tbody>
</table>

**Answer:** b.


The main 3 appendixes to the EBP is in Word (rtf), but others – in Excel (xls).

**Comments:** Researcher: There are 3 appendixes in the excel format among 6 appendixes, they include not much digits, but on the same link we can see another helpful documents in Excel format. They are attached separately.
EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

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

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

Direct link on the document: http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b1_%d1%80%d1%83%d1%81.doc) direct link to the 1st attachment: http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%be%d0%bd%d1%82%d0%b5%d0%bd%d1%82%202016/%d0%a1%d0%b5%d0%b1_%d1%80%d0%b8%d0%bb%201%20%d1%80%d1%83%d1%81.rtf)
Comments: Researcher: Attachment 2 and 3 are on years 2018 and 2019.

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

a. Yes
b. No

Answer: b.

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

**Answer:** FY 2017

**Sources:** This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazakhstan/f...

The site of MoF: http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BE%D0%BD%D1%82%D0%80%D0%BD%D0%B5%D0%BD%D1%82

This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazakhstan/f...

The site of MoF: http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BD%D0%B5%D0%BD%D0%B1%88

**Comments:** Researcher: The Budget Code prescribes in Article 74, 2. Approval of of the republican budget takes place at separate sessions of the Chambers through consecutive consideration first in the Majilis and then in the Senate no later than December 1 of the current fiscal year. For example Budget Proposal for FY 2017 is already approved by Parliament and after President’s enactment of it approximately 1 of December 2016 will EB be published in the Republican official newspaper Kazakhstanskaya pravda. The electronic version of the EB 2016 is available on the site of Ministry of Finance since 15 December 2015.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

**Answer:** 30 November 2016

**Sources:** https://tengrinews.kz/zakon/parlament_respubliki_kazakhstan/f...

This document is placed on the Ministry of Justice site, not on the Ministry of Finance site either the MNE’s one. there are no links if search by themes and through search function by words “О республиканском бюджете” 1. MF a) http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BD%D0%B5%D0%BD%D0%B1%88

**Comments:** Researcher: 3. And several links on the procedures-related meetings news according to the Citizen budget composing
EB-2: When is the EB made available to the public?

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

Answer: a. (100)


Comments: Researcher: Ministry of Finance published EB on its site 7 and 14 of December 2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

Answer: 07 December 2016


Comments: Researcher: Ministry of Finance published EB on its site 7 and 14 of December 2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

Answer: [http://adilet.zan.kz/rus/docs/Z15000000426/history](http://adilet.zan.kz/rus/docs/Z15000000426/history)


Comments: Researcher: please look at the comments in the previous question

Peer Reviewer
Opinion: Agree

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


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

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

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

**Answer:** b.


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

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

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

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

**Answer:** N/A

**Sources:** This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazakhstan/f...
Link to the document: http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%BD%2019%20(%D1%80%D1%83%D1%81).pdf

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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


**Sources:** This is a document on the Ministry of Justice: https://tengrinews.kz/zakon/parlament_respubliki_kazakhstan/f...
Link to the document: http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016/%D0%94%D0%BD%2019%20(%D1%80%D1%83%D1%81).pdf

**Peer Reviewer**
**Opinion:** Agree
<table>
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<tr>
<th>Government Reviewer</th>
<th>Opinion: Not Qualified</th>
</tr>
</thead>
</table>

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

- **a.** Yes
- **b.** No

**Answer:** b.


<table>
<thead>
<tr>
<th>Peer Reviewer</th>
<th>Opinion: Disagree</th>
</tr>
</thead>
</table>

**Suggested answer:** a.


<table>
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<tr>
<th>Government Reviewer</th>
<th>Opinion: Not Qualified</th>
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</thead>
</table>

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

**Answer:** FY 2017-2019

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

**Comments:** Researcher: There is a joint order of MNE and MoF with Recomendation on composing and publication of Citizen budget. Article 40 says that Citizen versions of budget related documents must be published not later than 20 days after enacting or approval of the main documents. http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%1%82%202014/%D0%AF%D0%BD%D0%9

<table>
<thead>
<tr>
<th>Peer Reviewer</th>
<th>Opinion: Agree with Comments</th>
</tr>
</thead>
</table>


<table>
<thead>
<tr>
<th>Government Reviewer</th>
<th>Opinion: Not Qualified</th>
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</thead>
</table>

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

**IBP comment:** n/a

<table>
<thead>
<tr>
<th>CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a.</strong> Produced but made available online to the public too late (published after the acceptable time frame)</td>
</tr>
<tr>
<td><strong>b.</strong> Produced but made available only in hard copy or soft copy (not available online)</td>
</tr>
<tr>
<td><strong>c.</strong> Produced for internal purposes/use only</td>
</tr>
<tr>
<td><strong>d.</strong> Not produced at all</td>
</tr>
<tr>
<td><strong>e.</strong> Not applicable (the document is publicly available)</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** A citizens version of the Executive's Budget Proposal or Enacted Budget is not produced for FY 2017.
CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

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

Peer Reviewer
Opinion: Agree with Comments
Comments: A citizens version of the Executive’s Budget Proposal or Enacted Budget is produced for FY 2017.

Government Reviewer
Opinion: Not Qualified

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

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

Answer: n/a

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

Peer Reviewer
Opinion: Disagree
Suggested answer: Citizen budget for 2017 is produced and published 24.01.17 12:44:59 http://www.minfin.gov.kz/irj/portal/anonymous?

Comments: Citizen budget for 2017 is produced and published 24.01.17 12:44:59 http://www.minfin.gov.kz/irj/portal/anonymous?

Government Reviewer
Opinion: Not Qualified

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

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

Answer: n/a

Sources: A citizens version of the Executive’s Budget Proposal or Enacted Budget is not produced for FY 2017.
Comments: Researcher: Link is to a version from the In-year reports.

Peer Reviewer
Opinion: Disagree
Suggested answer: the ministry finance website shows date of document publication, citizen budget publication date as well. 24.01.17 12:44:59
CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: n/a

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

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

Answer: n/a

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

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

Answer: n/a

Sources: A citizens version of the Executive’s Budget Proposal or Enacted Budget is not produced for FY 2017.
Comments: Citizen Budget for enacted budget is produced by ministry of finance Citizen budget 2017
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202017/%D0%9C%D0%BD%D0%B2%20DI%83%20%E2%80%81%20%E2%80%87.pdf)

Government Reviewer
Opinion: Not Qualified

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

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

Answer: FY 2016

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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


Sources: Obviously it is more than 30-31 days, but on 1-2 days later than "within one month of the period covered”
IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The publication date is on the site of the Ministry of Finance, as well as the date of the updates.

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

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

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

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

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified

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

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

Answer: a.

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

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified
IYRs-6a: If the IYRs are not publicly available, are they still produced?

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

Answer: e.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

Answer: N/A

Sources: N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: a.


the Section "Budget for all" - from the main page of the Ministry of finance site could also substitute whole document of Citizen budget as
MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016


**Comments:** Researcher: Citizen budget as an execution report of republican budget is presented on the site, by every quarter. The last one was as of October 2016. It is very short version in slide-show format.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** b. (67)


**Comments:** Researcher: There is no official requirement to publish the MAR in the Budget Code. The Ministry of Finance is doing this on their own initiative.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

**Answer:** 19 August 2016


**Text:** [http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%3248-3410-9cb8-bf40d436f268.xml)
MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

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


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

**Answer:** c.

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

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

Peer Reviewer
Opinion: Agree
**MYR-6a:** If the MYR is not publicly available, is it still produced?

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

**Answer:** e.

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

**Government Reviewer**
**Opinion:** Not Qualified

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

**Answer:** N/A

**Sources:** N/A

**Government Reviewer**
**Opinion:** Not Qualified

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

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

**Government Reviewer**
**Opinion:** Not Qualified

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

- a. Yes
- b. No

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

**Answer:** FY 2015


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

**Answer:** b. (67)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

**Answer:** 20 July 2016


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”
**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”


**Comments:** Researcher: The report consists of the 4 documents: -EYR itself (with the separate document as Power point slides) -Explanatory notes -Appendixes

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** b.


Some data in Machine readable format are in the appendix


**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

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

Answer: N/A


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

“Отчет об исполнении консолидированного бюджета за 2015 год”


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

Answer: b.


There is no another links on the Citizen budget’s report

Peer Reviewer
Opinion: Agree
AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015

**Sources:** [http://esep.kz/rus/show1/article/26](http://esep.kz/rus/show1/article/26) (Summary of the Report of the Accounts Committee on execution of the republican budget for 2015)

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

- **a.** (100) Six months or less after the end of the budget year
- **b.** (67) 12 months or less, but more than six months, after the end of the budget year
- **c.** (33) More than 12 months, but within 18 months, after the end of the budget year
- **d.** (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** a. (100)

**Sources:** the date of last modification is 22 June 2016 [http://esep.kz/rus/show1/article/26](http://esep.kz/rus/show1/article/26)

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

**Answer:** 20 June 2016

**Sources:** [http://esep.kz/rus/show1/article/26](http://esep.kz/rus/show1/article/26) (search query)

**Comments:** Researcher: The date of the publication of the AR is unknown from the site of Account committee, but in the document itself there is a date of its approval - 20 June 2016 and according to the Google it was placed on 20 June 2016. The presentation of the AR was 26 May 2016 [http://www.nomad.su/?a=3-201605270022](http://www.nomad.su/?a=3-201605270022) and also confirmed by news sites for the instance [http://www.nomad.su/?a=3-201605270022](http://www.nomad.su/?a=3-201605270022). But even among the news of Accounts Committee there is no news about the approval of the AR by Parliament [http://esep.kz/rus/show1/article/45](http://esep.kz/rus/show1/article/45) and [http://esep.kz/rus/showin/article/2460](http://esep.kz/rus/showin/article/2460). According to the Budget Code the Audit Report must be submitted (Chapter 25, Article 127, 4-1) to the Parliament not later than 15 of May. And after YER and AR approval by both chambers of the Parliament, Audit Report must be placed on the Internet-resource of the Accounts Committee ([Standard of Prilozhenierus54.pdf](http://esep.kz/ckfinder/userfiles/files/Prilozhenierus54.pdf)).
**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:**
If you google by the "http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D0%97%D0%B0%D0%9A" the Google gives the link with concrete date of the publication (index) of the article on the site. It is 20 June 2016 (Please look attached screenshot)

**Sources:**
http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D0%97%D0%B0%D0%9A

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

**Answer:**
http://esep.kz/rus/show1/article/26 - the list of AR by years and the AR itself:
http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D0%97%D0%B0%D0%9A

**Sources:**
http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D0%97%D0%B0%D0%9A

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<td>Opinion: Not Qualified</td>
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**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

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

**Answer:**
c.

**Sources:**
http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D0%97%D0%B0%D0%9A

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<tr>
<td>Government Reviewer</td>
<td>Opinion: Not Qualified</td>
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**AR-6a:** If the AR is not publicly available, is it still produced?

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

**Answer:**
e.

**Sources:**
http://esep.kz/rus/show1/article/26
**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** N/A

**Sources:** http://esep.kz/rus/show1/article/26

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

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

**Sources:** http://esep.kz/ckfinder/userfiles/files/%D0%9A%D1%80%D0%B0%D…

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

- a. Yes
- b. No

**Answer:** b.

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

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

- a. Yes
- b. No
**GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.**

a. Yes  
b. No

**Answer:** a.


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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes  
b. No

**Answer:** a.

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes  
b. No

**Answer:** a.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

**Answer:**

a. Yes
b. No

**Sources:**

The Budget code: Article 4. Principles of the budget system of the Republic of Kazakhstan
4) The principle of transparency - the mandatory publication of normative legal acts in the area of budget legislation of the Republic of Kazakhstan, approved by the (specified, adjusted) budgets and performance reports, strategic plans and their implementation reports on the formation and use of the National Fund of the Republic of Kazakhstan, with the exception of information constituting state or other secrets protected by law, as well as mandatory openness of the budget process to the public and the media.

http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477pos=572;-16&pos2=3039;-72

The Budget code Article 204. Publication of information on the state of public and publicly guaranteed debt under guarantees of the state debt. For information about the current state of the public debt of the Republic of Kazakhstan, the amount of money paid in repayment of public debt issued by government guarantees and sureties of the state, and the amount of money paid for guarantees and sureties, shall be public and shall be officially published quarterly central authorized body on budget execution in the form of statistical information.

http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477pos=4408;-67&pos2=3580;-41

The Budget code Article 61. Social-economics forecast (PBS). 4. The forecast of socio-economic development of developing respectively a central authorized body on state planning and the local authorized body on state planning regions, cities of republican status, capital and approved by the Government of the Republic of Kazakhstan or local executive body of oblast, city of republican significance, the capital, and shall be published in in mass media.

http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477pos=2188;-46

The Budget code Article 62 (4), Article 126 (3) also require publish the Strategical plans and Reports. Supreme Audit institution (Accounts Committee) has this document: Regulations of the Accounts Committee for Control over Execution of the Republican Budget. 34. Following the approval of the annual report at the joint session of Chambers of Parliament of the Republic of Kazakhstan Department within three working days send a short format of the annual report in the structural unit of the Accounts Committee, responsible for public relations for its coverage in the media and posting on the Internet resource of the Accounts Committee. http://esep.kz/rus/show1/article/41 (http://esep.kz/rus/show1/article/41)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. Yes
b. No

**Answer:**

b.

**Sources:** N/A

Peer Reviewer
Opinion: Disagree

**Suggested answer:**

There are two laws 1) regulating access to information, particularly access to the budget information.

Kazakhstan adopted legislation on access to information in November 2015 http://adilet.zan.kz/rus/docs/Z1500000401 (http://adilet.zan.kz/rus/docs/Z1500000401) According to article 6 - There is no restriction on access to the following information: On the formation and expenditure of funds from the republican and local budgets.

Kazakhstan adopted legislation about public councils in November 2015 According article 5 powers of public councils are discussion of draft budget programs, discussion of budget, programs implementation, etc http://adilet.zan.kz/rus/docs/Z150000383 (http://adilet.zan.kz/rus/docs/Z150000383)

Government Reviewer
**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** [http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%b1%82%d0%b5%d0%b1%82%202016/%d0%a1%d0%b5%d0%b2019.xlsx](http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%b1%82%d0%b5%d0%b1%82%202016/%d0%a1%d0%b5%d0%b2019.xlsx) The link of the file of EBP by administrative units (supporting document). The file is also attached. In the attached file Page = ведом
Range = A7 - A36

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** [http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%b1%82%d0%b5%d0%b1%82%202016/%d0%a1%d0%b5%d0%b2019.xlsx](http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9a%d0%b1%82%d0%b5%d0%b1%82%202016/%d0%a1%d0%b5%d0%b2019.xlsx) The link of file of EBP by functional classifications (supporting document). The file is also attached. In the attached file Page = функц
Range = A7 - A21

**Comments:** Researcher:

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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

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

**Answer:** a. (100)

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
4: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
</table>

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree

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

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.</td>
<td>Appendix 1 Expenditure on 2017 by functional classification <a href="http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr">http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr</a></td>
</tr>
</tbody>
</table>

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree with Comments
Comments: Expenses according to economic classification are not presented.

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

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
</table>

Peer Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: Researcher provided the budget document above with programs accounting for all expenditures are presented, cause the budget legislation requirement

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: In the draft law on the republican budget for 2017-2019, the costs of administrators are presented to programs for three years. The files are attached. the link is the same: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

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

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

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

Answer: b. (67)

Sources: Executive’s Budget Proposal and supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by administrative and functional classification. The files are attached. the link is the same: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/planing_fldr

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

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

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

Answer: a. (100)

Sources: The information is not complete in covering all expenditures at the program level. http://www.minfin.gov.kz/irj/portal/anonymous?

Comments: The information is not complete in covering all expenditures at the program level. http://www.minfin.gov.kz/irj/portal/anonymous?

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)


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

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

Answer: b. (67)

Sources: EBP documentation presents individual sources of non-tax revenue (such as transfers, property income, and sales of government-produced goods and services) for the budget year, grants and other non-tax revenues. The files are attached: 1. Проект республиканского бюджета по доходам (2014-2019).xls 2. Проект Закона о РБ 2017-19 прил 1 рус.xls

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

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

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

Answer: a. (100)

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

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer: a. (100)

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


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
### 14: Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

**Answer:** c. (33)

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

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

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

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

**Answer:** c. (33)


**Peer Reviewer**
**Suggested answer:** a. **Government Reviewer**
**Suggested answer:** a.

**Comments:** In accordance with the Budget Legislation, the country’s socio-economic development forecasts are published by the authorized state planning agency - the Ministry of National Economy of the Republic of Kazakhstan. More detailed information you can get at the following link http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody (http://economy.gov.kz/ru/kategorii/prognoz-socialno-ekonomicheskogo-razvitiya-na-2017-2021-gody)

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

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

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

Answer: d.

Sources: Information related to different macroeconomic assumptions is not presented.

Peer Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: This document provided with the Executive's Budget Proposal and has component The new budget initiatives on pages 37-42.

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

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

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

a. 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).

Answer: d.

Sources: Information that shows how new policy proposals affect expenditure is not presented.

Peer Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: This document provided with the Executive's Budget Proposal and has component The new budget initiatives on pages 37-42.

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

a. 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).

Answer: d.

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

Answer: d.


Peer Reviewer
Opinion: Disagree
Suggested answer: c.

Government Reviewer
Opinion: Not Qualified

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

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

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

Answer: b. (67)


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: d.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
### 21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

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

**Answer:** a. (100)

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


**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

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

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

**Answer:** b. (67)


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

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

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

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

**Answer:** c. (33)


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

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

**Answer:** a. (100)

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

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

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

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

**Answer:** a. (100)

**Sources:** Revenue estimates for BY-1 are presented by category (tax and non-tax), file is attached http://www.minfin.gov.kz/irj/portal/anonymous?

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

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

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

**Answer:** a. (100)
27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

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

**Answer:** a. (100)

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

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

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

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** a. (100)
Sources: Individual sources of revenue accounting for all revenue are presented for BY-2 and prior years (2014-2015). File is attached.

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

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

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

Answer: a. (100)


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: c. (33)

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

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
| a. (100) | Yes, information beyond the core elements is presented for all extra-budgetary funds. |
| b. (67) | Yes, the core information is presented for all extra-budgetary funds. |
| c. (33) | Yes, information is presented, but it excludes some core elements or some extra-budgetary funds. |
| d. (0) | No, information related to extra-budgetary funds is not presented. |
| e. Not applicable/other (please comment). |

**Answer:** c. (33)  
**Sources:** The text of the Draft Budget Law on the page 2 provides info on revenue to the National Fund and transfers from it to the central budget. The attachment 4 detailed the revenue size for 2017. There is some information on transfers to the other funds, such as Innovation Technology Fund (p.13), Social Medical Insurance Fund (p.17), Hypotекe Credit Garanties Fund (p.17), National Wealth Fund “Samruk-Kazyna”, p.18 the Attachment 1. However, there is no information on the main extra-budgetary funds, for example, Pension Fund, Social Insurance Fund, Employment Fund.

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

**Answer:** b.  

**Comments:** Researcher: According to the Budget Code, the consolidated budget is the sum of central (republican) and local budgets; nothing is said about extrabudgetary funds. EBP is a draft law on the republican budget. However, in the In-year-reports (Statistical bulletins) there is detailed information on the implementation of the republican budget, local budgets and National Fund. Unfortunately, there is no information in the EBP.
35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

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

**Answer:** b. (67)

**Sources:** EBP (Draft budget Law) in the article 10, p.3 provides information on the transfer from the republican budget to local budgets. The Attachment 1 provides actual figures of the amount of transfers (p.11). http://www.minfin.gov.kz/irj/portal/anonymous?

**Comments:** Researcher: There is no narrative discussion.

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** EBP documentation does include material intended to highlight the scope of certain social benefit transfer/subsidy expenditures "in the context of gender budgeting". However, the actual scope of information presented for expenditures specifically targeting women is very limited. Draft Law on Gender Expenditure Budgeting (2017-2019) http://www.minfin.gov.kz/irj/portal/anonymous?

**Comments:** Researcher: The document does not appear to actually show the specific amount of expenditures for women. It appears to provide only the total amounts of expenditures for a selection of social benefits that include women as recipients (e.g. pensions, support for invalids and mothers with many children, stipends for training, provision of free medical care and support for farmers).

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.

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<td>d.</td>
<td>(0) No, estimates of transfers to public corporations are not presented.</td>
<td></td>
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<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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**Answer:** b. (67)

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


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

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

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


**Comments:** Researcher: The Attachment 1, p.17 provides information on acquisition of financial assets, while p.19 provides information on the revenue from selling of financial assets.

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

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


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

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**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

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

Answer: c. (33)


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: 100

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

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

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

Answer: d.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
b. (67) Yes, the core information is presented for all contingent liabilities.
c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

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

Answer: d.


Comments: Researcher: No projections JJ

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: c. (33)


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

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

Answer: d.


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

Peer Reviewer
Opinion: Disagree
Suggested answer: e.
Comments: Kazakhstan budget system doesn't have the tax expenditures

Government Reviewer
Opinion: Not Qualified

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

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

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

Answer: e.


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

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

d. (0) No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.
e. Not applicable/other (please comment).

Answer: d.

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

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

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

a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the multi-year period are presented, along with a narrative discussion.

b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the multi-year period are presented, but a narrative discussion is not included.

c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the multi-year period is presented.

d. (0) No, information on the link between the budget and the government’s stated policy goals for the multi-year period is not presented.
e. Not applicable/other (please comment).

Answer: d.

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


Peer Reviewer
Opinion: Disagree
Suggested answer: b.
Comments: some but not all of the government’s policy goals for a multi-year period is presented for 2017-2021
(http://economy.gov.kz/en/sotsialno-ekonomicheskoe-razvitie/)

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

IBP comment: IBP acknowledges the peer and government reviewers' comments. The document cited was published in 2017, after the Survey researcher cut-off date of 31 December 2016, and therefore per the OBS methodology cannot be referenced in answering questions in Sections 2 and 3. Therefore, the researcher's original response of "d" is maintained.
49: Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

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

Answer: d.


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: d
Comments: Proposal of budget and Budget Law means and represents only financial expenses of government, i.e. governmental main financial plan and could not be include nonfinancial data.

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

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

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

Answer: d.

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


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a
Comments: 100

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

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

a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
e. Not applicable/other (please comment).
**52:** Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>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.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** c. (33)


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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, a detailed timetable is released to the public.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, a timetable is released, but some details are excluded.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, a timetable is released, but it lacks important details.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, a timetable is not issued to the public.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** c. (33)


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

**Peer Reviewer**
**Opinion:** Disagree

**Suggested answer:** a

**Comments:** There are lot of information about how the Ministry of Finance is in charge of coordinating the budget’s formulation.

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

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

Answer: d.

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

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

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

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

Answer: d.

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

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

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

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

Answer: d.

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

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

**Answer:** d.

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

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

a. 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).

**Answer:** d.

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

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

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

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

**Answer:** b.

**Sources:** The PBS was published too late and considered to be not available, that is why the answer is "d". The last round (2015) the PBS was published in time and assessed quite high. [http://economy.gov.kz/ru/sotsialno-ekonomichesko-razvitie/detail.php?ELEMENT_ID=71260](http://economy.gov.kz/ru/sotsialno-ekonomichesko-razvitie/detail.php?ELEMENT_ID=71260) Multi-year expenditure estimates are not presented.
59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: b. (67)

Sources: The Enacted Budget 2017-2019 presents administrative and functional classification of expenditures (page 3-18). estimates
Annexes to EB are attached

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

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

Answer: a. (100)

Sources: The Enacted Budget 2017-2019 presents estimates for programs accounting for all expenditures.
Annexes to EB are attached

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

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

Answer: a. (100)

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

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

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: d.

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

Peer Reviewer
Opinion: Disagree
Suggested answer: b.
Comments: http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%…
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BB%D0%BD%1%84%D0%BB%D0%BD_new/%D0%93%D1%80%D0%B0%D0%B6%f
a0df-3410-0087-e5fadc0b9a7.xml)

Government Reviewer
Opinion: Disagree
Suggested answer: a.

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

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

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

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

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

Answer: d.

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

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Peer Reviewer
Opinion: Disagree

Suggested answer: c.

Comments: The finance ministry website http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%B8%D0%BD%D0%BD/... (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%BD%D0%B6%1a0f-3410-0087-e5fadcbo9a7.xml)

Government Reviewer
Opinion: Disagree

Suggested answer: c.

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

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

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

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

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

Answer: d.

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

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Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: b.
67: Are “citizens” versions of budget documents published throughout the budget process?

a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.

c. (33) A citizens version of budget documents is published for at least one of the four stages of the budget process.

d. (0) No citizens version of budget documents is published.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: A citizens version of the IYRs is published [here](http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9A%D0%B0-%D0%9A%D0%BE%D0%BD%D1%82%D0%B5%D0%BD%D1%82%202016-%D0%9D%D0%BE%D1%80%D1%81%D1%83%D1%87%D0%82%D0%BE%D0%BC%20%1%83%1%82%1%BE%D1%872.pdf) together with interactive tool on the state debt: (Оперативные данные по госдолгу) [here](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/statedebt_data)

Comments: Researcher: Mainly the versions represent the budget execution (IYRs), but there is a document that present revenues and expenditures for 2017-2019 (EBP) in excel format, unfortunately it does not qualify for CB version of EBP. There is a new document published in January 2017 which could serve as an EBP version, however, it published too late. [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%202017-%D0%AF%D0%BD%D0%91%2017-%D0%AF%D0%BD%D0%91%2017-%D0%A0%D0%BD%D0%91%2017.pdf) There is a kind of version of the EBP: The main parameters of the budget 2017-2019 [here](http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/cbudget_and_infographics_fldr/)

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

a. (100) Yes, the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-Year Reports present actual expenditures by all three expenditure classifications: Administrative classification: Table 5 Economic classification: Table 6 Functional classification: Table 2 [here](http://www.minfin.gov.kz/irj/portal/anonymous?)
69: Do the In-Year Reports present actual expenditures for individual programs?

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

Answer: a. (100)

Sources: the In-Year Reports present actual expenditures for programs accounting for all expenditures.
IYR form Bulletin Nov 2016 on MoF website is attached
http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BB%D0%B1%84%D0%BB%D0%B0%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%

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

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

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

Answer: a. (100)

Sources: Comparisons are made for expenditures presented in the In-Year Reports.
IYR form Bulletin Nov 2016 on MoF website is attached
http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BB%D0%B1%84%D0%BB%D0%B0%D0%BD_new/%D0%91%D1%8E%D0%B4%D0%B6%

Comments: Researcher: Table 2 (page 2)

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

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

Answer: a. (100)

Sources: In-Year Reports present actual revenue by category tax (including types of taxes) and non tax
72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

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

Answer: a. (100)

Sources: In-Year Reports present individual sources of actual revenue accounting for all revenue. http://www.minfin.gov.kz/irj/portal/anonymous?

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

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

Answer: a. (100)

Sources: the comparisons are made for revenues presented in the In-Year Reports. http://www.minfin.gov.kz/irj/portal/anonymous?

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

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

**Sources:** IYR documentation provides information for all three core elements, but in some cases, the information provided is not complete. The Statistical Bulletin provides the following information: Net new borrowing - Table 3 (with breakdowns of new borrowing and repayments for internal and external debt) Total Government debt burden - Table 23 (with breakdowns for internal and external debt) Interest payments - Table 3 (row 33 shows amount for total debt service) Substantial additional detailed information also provided for: - detailed breakdown of outstanding debt by term (short/medium/long) - Table 23 - detailed breakdown of outstanding debt by individual lending institution - Table 23 - amounts for debt guarantees - Table 23 - Interest rates on some types of debt (long-term Govt bonds/MEUKAM) - Table 24 IYRs are available on following MoF website http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
Web link for Nov 2016 Bulletin is: http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%91%d1%8e%d0%b4%d0%b6%d1 Also, in addition to the information provided in the IYRs, relevant information about government debt is also available with routine updating on MoF website: http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonymous/kz.ecc.anonym_citizens/citizens/statedebt_data

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**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** b. (67)

**Sources:** Information is presented for all core elements: information whether the governmental debt is domestic or external by borrowers, total debt burden and amount of borrowing, debt services, government bonds interest rate is given (sheets 3, 23 and 24). http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr
IYR form Bulletin Nov 2016 on MoF website is attached http://www.minfin.gov.kz/irj/go/km/docs/documents/%d0%9c%d0%b8%d0%bd%d1%84%d0%b8%d0%bd_new/%d0%91%d1%8e%d0%b4%d0%b6%d1 Comments: Researcher: The information beyond the core elements is presented for the composition of the total actual debt outstanding. Sheets 3, 23, 24 (external, internal, borrowers, total burden, changes by year), 24: maturity profile for the government bonds MEUKAM of the debt is presented; debt services is given at the sheet 3, row 33.

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**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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**76:** Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review presents information on the factual figures for GDP and its composition, inflation, unemployment, etc., however, it is expected from this document to present updated macroeconomic forecast (nominal GDP, inflation, growth, interest rate. http://www.minfin.gov.kz/irj/portal/anonymous?NavigationTarget=ROLES://portal_content/mf/kz.ecc.roles/kz.ecc.anonymous/kz.ecc.anonym_budgeting/budgeting/reports_fldr/semiannual_r
MYR is not required by the Kz Budget Code. Minfin does this at their own initiative and, therefore, there are no strict instructions on what is to be in the document. The quality of the MYR was not very good, but it contained some needed information.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

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

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

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

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

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?
80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

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

Answer: b. (67)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
82: Does the Mid-Year Review of the budget present individual sources of revenue?

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

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** d.


**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** a. (100)


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

a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** the Year-End Report presents expenditure estimates by functional classification presented in the Annex 1 (attached) on the sheet 1-1. There are sheet 1 - revenue, sheet 1-1 expenditures, sheet 2 National Fund, sheet 3 - non cutable central programs, sheet 4 - non-cutable local programs.


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

a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

d. (0) No, the Year-End Report does not present expenditure estimates by program.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures, that is the non-sequestred part of the budget 2015


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

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included. Please look in the Annex 1 (attached), and the Explanatory note (attached) and some explanations and discussion could be founded in the YER itself and Presentation slides.

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

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

Answer: a. (100)

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

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

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

Answer: a. (100)


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

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

Answer: c. (33)

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

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

Answer: a. (100)


Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified

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

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

Answer: c. (33)

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

Comments: Researcher: Note: The YER also provides some explanation of revenue policy changes affecting revenue outcomes for the year, including: a decrease of the tax rate for social tax from 11% to 6.5% for agricultural companies, 50% increase for land users, 5 fold release from land tax for agricultural land users, decrease for tax rate from 1.5% to 0.15 for two airports, increase of tax threshold for individual income tax from 55 to 75 monthly wage indicator for vulnerable people, etc.

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: b. (67)

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


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, estimates of the differences between all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented at the pp.13-17 of the Explanatory note. The Attachment 3 gives data for categories of social protection (estimates and factual).


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented in the sheet “Attachment 2” to YER, but a narrative discussion is not included.

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

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

Answer: b.


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

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

Answer: a. (100)


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

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

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

Answer: c. (33)
Sources: According to the Main Indicators of the Accounting Committee activity, only 37% (2 871 bln. tenge out of 7 730 bln tenge) were audited. [http://esep.kz/rus/show1/article/147](http://esep.kz/rus/show1/article/147) [http://esep.kz/rus/show1/article/26](http://esep.kz/rus/show1/article/26) 37% JJ

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: d.

Sources: According to the Statute of the Accounting Committee, the SAI has an authority to audit National Fund however, there is no evidence that it was done for 2015 report, although transfers from the National fund are mentioned. [http://esep.kz/rus/show1/article/26](http://esep.kz/rus/show1/article/26)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)

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

Comments: Researcher: Conclusion starts at 19 page

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
b. (67) Yes, the executive reports publicly on most audit findings.
c. (33) Yes, the executive reports publicly on some audit findings.
d. (0) No, the executive does not report on steps it has taken to address audit findings.
e. Not applicable/other (please comment).
**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

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

Answer: c. (33)

**Sources:** There is information on implementation of recommendations of the Accounting Committee: [http://esep.kz/rus/showin/article/2313](http://esep.kz/rus/showin/article/2313) saying that out of 46 recommendations and 180 orders for the 2015 report 39 recommendations and 118 orders had been implemented (98% and 95.6%). For 2010-2011 it was 99.8%, 2012-2013 - 100%, 2014 - 99.7%, 2015 - 96.2%. However, there is no detailed report on it. JJ [http://esep.kz/rus](http://esep.kz/rus) SAI site [http://www.parlam.kz/ru/mazhilis](http://www.parlam.kz/ru/mazhilis)

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Not Qualified

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

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

Answer: d.

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

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Not Qualified

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

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

d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

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

Answer: d.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: d.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

Suggested answer: e.

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

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

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

Answer: d.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

e. Not applicable/other (please comment).

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

d. (0) No, the legislature does not have any such authority.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: To the date, Majilis has approved amendments to the budget, mostly related to the President's speech. http://today.kz/news/ekonomika/2016-09-28/726862-mazhilis-odobril-popravki-v-respublikanskij-byudzhet-201

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.

e. Not applicable/other (please comment).

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

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

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: c. (33)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)
Sources: According to the article 111 of the Budget Code, the executive can shift up to 10% between programs of the same government body, but not between administrative units. http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=303… (http://online.zakon.kz/Document/?doc_id=30364477&doc_id2=30364477#pos=189;-6&pos2=3214;34)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

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

Answer: c. (33)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: b.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

Answer: b.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
121: Who determines the budget of the Supreme Audit Institution (SAI)?

a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

b. (67) The SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The article 11 of the first section of the Accounting Committee Statute states that the SAI is financed from the republican (central) budget. http://esep.kz/rus/show1/article/40 On the meeting with IBP representative Claire Shouten 15.09.16, the Accounting Committee confirmed that they determine their budget themselves.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) The SAI has full discretion to decide which audits it wishes to undertake.

b. (67) The SAI has significant discretion, but faces some limitations.

c. (33) The SAI has some discretion, but faces considerable limitations.

d. (0) The SAI has no discretion to decide which audits it wishes to undertake.

e. Not applicable/other (please comment).

Answer: b. (67)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There is a Division on Evaluation and Quality Control in the SAI, which conducts quality control as compliance with standards, discipline and performance audit. Unfortunately, there is no any reports on their control activities. http://esep.kz/rus/show1/article/1964 (http://esep.kz/rus/show1/article/1964) The Accounting Committee Statute in the 3rd section, article 34 states that the control and supervision on the financial activities of the Accounting Committee is done by the President’s order. There is no other provisions with regard to control of audit processes of the SAI.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

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

**Answer:** b. (67)

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

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

**Answer:** c. (33)

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

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

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

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.

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

127:
During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:
1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

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

Answer: d.

The budget process doesn’t include public hearing as we can see on this link (attachments). On the stage of PBS Ministry of Economics did not involve people/citizens in the discussion, while there is a section on the site of Ministry of National Economics http://economy.gov.kz/ru/razrabotka-aktov/element.php?SECTION_ID=9207

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

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

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

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

The budget process doesn’t include public hearing as we can see on this link (attachments). On the stage of PBS Ministry of Economics did not involve people/citizens in the discussion, while there is a section on the site of Ministry of National Economics http://economy.gov.kz/ru/razrabotka-aktov/element.php?SECTION_ID=9207

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
1. Changes in macroeconomic circumstances

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

a. Ad hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

b. The requirements for a "c" response or above are not met.

c. Not applicable (please comment).

Answer: c. (33)

Sources: The Public Council of Ministry of Finance was established on 22 of February 2016. It is represented by 22 people from different NGOs (6 NGOs in financial sphere) and 7 people from Ministry of Finance and 9 individuals (self-proposed). It was founded, and these people have an opportunity to influe on the budget process. The statement and plan on 2016 of the Public Council contains (as well) the following questions: -Consideration of regulatory legal acts concerning the rights, freedoms and responsibilities of citizens, developed by the Ministry of Finance of the Republic of Kazakhstan (upon receipt) -Hearing the report on the results of the Ministry of Finance of the Republic of Kazakhstan, including the report of the Finance Minister Sultanov BT and co-report the chairman of the Public Council Parsegov BA with videoconferencing organization (24 of June) -Public monitoring of the activities of the Ministry of Finance of the Republic of Kazakhstan by the attendance of the chairs of the Public Council, heads of committees on boards, meetings, etc. (regularly) -Public hearing to discuss the budget program administrator of the budget programs of projects, strategic plans, projects, projects of changes and additions to the strategic plans of government projects and government programs (July) -The meetings of the Public Council, working meetings of committees on matters related to the consideration of the Ministry of Finance of citizens and ensuring the transparency of the Ministry of Finance Informing the public about the activities of the Public Council (twice a year) Members consider budget programs and other things, but they are not represented by real public. Everyone could ask question from Public Council here: http://www.minfin.gov.kz/irj/portal/anonymous

Comments: Researcher: Ministry of finance has established a mechanism to allow citizens to provide input on budget implementation, but: - there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (6 NGOs, head of Ministry of finance and several individuals). It is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process. From the minutes of the meeting document: (1) At the first meeting of the Public Council on Feb 26th 2016, it was decided that a commission will be created whose line of activities includes: to review the implementation of budget programs, strategic plans, government and government programs, reports on the implementation of budget programs, on the implementation of plans for income and expenditure of money from the sale of goods (works, services); Reports of executive bodies on the achievement of target indicators; (2) On October 14th 2016, at the fourth meeting of the Public Council, reports were heard by Chairman of the Internal Audit Committee of the Ministry on the control over the expenditure of budget funds and successes in combating the misuse and ineffective use of budgetary funds and the Chairman of the Financial Monitoring Committee of the Ministry on the activities of this Committee.

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: The budget code contains articles which concern rights and benefits for the disabled and takes into accounts their needs through the Ministry of Social Protection, which itself communicate with vulnerable part of society. But there is not a special mechanism/acts/regulations to involve vulnerable and underrepresented parts of the population on the implementation of the annual budget. http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=... (http://economy.gov.kz/ru/ministerstvo/detail.php?ELEMENT_ID=54552&spphrase_id=14523772)

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Not Qualified

130: During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

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

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

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

Answer: c. (33)

Sources: During 2016 Ministry of finance had a public meeting on 27 of June and he made a report of budget 2015 execution, and there was an opportunity to ask questions. http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%...
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BD%D0%B1%D8%9B%D0%BD_new/%D0%A1%D0%BE%D0%B1%1%8B%5a1e=3410-16e-d6f04adff9c.xml) Newspaper Kursiv published and article about Ministry of finance' report on the public meeting http://www.kursiv.kz/news/finansy/bahyt-sultanov-provel-otcetu-v-stan-
(http://www.kursiv.kz/news/finansy/bahyt-sultanov-provel-otctenuu-vstrecu-s-
naseleniem/) The Public Council of Ministry of finance had a meeting on 24 June 2016 where javascript:open_url_with_params('/irj/go/km/docs'+encodeXmlFormsUri('/documents/%D0%9C%D0%B8%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A5a1e=3410-16e-d6f04adff9c.xml'),%20'toolbar=no,status=no,menubar=no,resizable=yes,scrollbars=yes') Publication of the public debt of the state is required by 204 of the Budget Code (http://online.zakon.kz/Document/?doc_id=30364477#pos=4417;-284) But there is no mention about public hearing/discussions with people in whole Budget code.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

131: When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:
1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: The announcement about the meeting of Ministry of finance with public was placed in the newspapers and state news TV channel http://24.kz/ru/news/social/item/125219-vstrecha-ministra-fi... (http://24.kz/ru/news/social/item/125219-vstrecha-ministra-finansov) There was no purpose of meeting, neither scope, constraints, intended outcomes, process and timeline in the information given. On the meeting Ministry of finance made a report with explaining of activities in the following spheres of work: 1) Fiscal stability, 2) Financial discipline, 3) Asset management, 4) Provision of public services and the fifth block – 5) The development of financial markets. Ministry Mr Sultanov presented some digits about 2015 budget and few digits from 2016 (implementation), but it is hard to name “Report about budget implementation”.
(http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BD%D0%B1%1%8B%5a1e=3410-16e-d6f04adff9c.xml) People could ask questions by email (minfin@minfin.gov.kz (mailto:minfin@minfin.gov.kz)) prior that public meeting. Источник: http://24.kz/ru/news/social/item/125219-vstrecha-ministra-fi... (http://24.kz/ru/news/social/item/125219-vstrecha-ministra-finansov) Копируйте ссылку материала в блокнот и откройте его в браузере. Любой другой материал допускается только при наличии гиперссылки на www.24.kz (http://www.24.kz) prior to the meeting and get answers on the website (there is no answers). Anounce on the site of Ministry was made in the same day of the public meeting (in a picture format btw) http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%... (http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BD%D0%B1%1%8B%3a1c=3410-15ab-d46a3319f3b.xml) but 16 of June the announcement was on the Ministry’s facebook page
During the implementation period the Public Council could participate all meetings (according to the plan of the Public Council) -


However information and communications between the Ministry of Finance and the Public Council also are not publically avaliable - we could not see proper anouncement of the meetings and budget discussions.

Comments: Researcher: There is not properly organised communication or clear open comprehensive advance information of the engagement of public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used in the formulation of the annual budget.

c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: The protocol of meeting of the Public Council of Ministry of finance is avaliable, but its members accepted the budget programs as they are.


After the meeting with public on 24 of June 2016 there is no link or publication about with a feedback on how citizens’ inputs have been used in the formulation of the annual budget (maybe there were not citizens’ inputs at all)

http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BB%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B%5a1e-3410-168e-df604adff9cc.xml

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used to assist in monitoring the annual budget.

c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: After the meeting with public on 24 of June 2016 there is no link or publication about with a feedback on how citizens’ inputs have been used in the formulation of the annual budget (maybe there were not citizens’ inputs at all)

http://www.minfin.gov.kz/irj/go/km/docs/documents/%D0%9C%D0%BB%D0%BD%D1%84%D0%B8%D0%BD_new/%D0%A1%D0%BE%D0%B1%D1%8B%5a1e-3410-168e-df604adff9cc.xml

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
### 134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

**a.** (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.

**b.** (0) The requirements for an “a” response are not met.

**c.** Not applicable (please comment).

**Answer:** b.

**Sources:** According to the Rules of the republican budget of the project development [https://egov.kz/cms/ru/law/list/U090000861_](https://egov.kz/cms/ru/law/list/U090000861_) there is no law mechanism incorporated into the timetable for formulating the Executive’s Budget Proposal, as well as in the Budget code. The Budget comission is regulated by Statement of Republican budget comission, and there is no obligation to engage public during a budget process. [http://adilet.zan.kz/rus/docs/U090000780_](http://adilet.zan.kz/rus/docs/U090000780_)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

### 135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**a.** (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**b.** (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

**c.** (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**d.** (0) The requirements for a “c” response or above are not met.

**e.** Not applicable (please comment).

**Answer:** d.

**Sources:** [http://www.mzsr.gov.kz/ru/node/339021](http://www.mzsr.gov.kz/ru/node/339021) The Ministry of Health care and social development published the report on the Public Council activities for 1 quarter 2016, where are some indications of the discussion of the implementation of few programs, in particular the State program on development of the Healthcare (2011-2015), employment program 2020. However, it was not discussion of budget issues, rather activities.

**Peer Reviewer**  
**Opinion:** Agree  
**Government Reviewer**  
**Opinion:** Not Qualified  

**IBP comment:** For cross-country consistency, the researcher’s response has been revised to “d” as the public councils were assessed in indicators 125 - 133.

### 136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**a.** (100) Yes, public hearings are held, and members of the public/CSOs testify.

**b.** (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

**c.** (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**d.** (0) The requirements for a “c” response or above are not met.

**e.** Not applicable (please comment).

**Answer:** d.

**Sources:** Open public hearings are not required by the Budget code ([http://online.zakon.kz/Document/?doc_id=30364477](http://online.zakon.kz/Document/?doc_id=30364477)) And no information about public hearing in the Majilis/Parlament was announced. We have
asked this information from press-service of Majilis and have got the following paper as reply (attached) However some organizations and activists from civil society were actively invited this year to participate in the Working groups meetings in the Majilis, and they could ask questions. (along with government agencies involved political parties that did not pass in Parliament, “Auli”, “Birlik”, “NSDP”. The presentation was attended by a number of invited NGOs, such as the Taxpayers Association; professional accountants and auditors; Sange Research Center, members of the Public Council, the Court of Auditors and others., http://www.inform.kz/ru/byudzhetnye-zakonoproekty-prezentova… (http://www.inform.kz/ru/byudzhetnye-zakonoproekty-prezentovali-v-mazhilise-rk_a2949447) or https://i-news.kz/news/2016/09/20/8381710-v_mazhilise_prezentovany_byudzhetnye_zak.html))

Comments: Researcher: We asked Majilis about publication of scripts of work groups meetings and deliberations, where massmedia and public representatives presist, and we have got the attached reply.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

137:
During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:
1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The legislature seeks input on all six topics
b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: During the deliberation in the Parliament NGOs and opposite parties are invited on all meetings, but main accent was made to Social spending policies. But there was no public hearing on budget issues at all.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of how the inputs were used.
c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: On the site of Majilis we can see only transcripts of the plenary sessions, but there is no transcripts or special analytics on the inputs of public or NGOs, etc. http://www.parlam.kz/ru/mazhilis/transcripts (http://www.parlam.kz/ru/mazhilis/transcripts)
### 139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

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<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.</td>
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<tr>
<td>b.</td>
<td>(67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.</td>
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<tr>
<td>c.</td>
<td>(33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).</td>
</tr>
<tr>
<td>d.</td>
<td>(0) The requirements for a “c” response or above are not met.</td>
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<tr>
<td>e.</td>
<td>Not applicable (please comment).</td>
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</table>

**Answer:** d.

**Sources:** On the site of Majilis there is a transcript of the plenary sessions from 18 May 2016, where the Accounts Committee reported about the Budget 2015 executions. However there is no information of engagements of public neither NGOs, etc. http://www.parlam.kz/ru/mazhilis/transcripts (http://www.parlam.kz/ru/mazhilis/transcripts) News agencies and site of the Accounts Committee also have no news about public hearing or presence of the representatives from public.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

### 140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

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<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program</td>
</tr>
<tr>
<td>b.</td>
<td>(0) The requirements for an “a” response are not met.</td>
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<tr>
<td>c.</td>
<td>Not applicable (please comment).</td>
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**Answer:** a. (100)

**Sources:** There is a blog/cabinet of Head of Supreme Audit Institution (SAI), where people can leave ideas and the Head had replied them. https://dialog.egov.kz/blogs/32782/questions (https://dialog.egov.kz/blogs/32782/questions) From interview of SAI government official (+77172 70 6995) they said they don’t practice such involvement of public, but they are open to mass-media, especially on the events related with Audition report of the Republican budget, ========= Also see "Contact Us", http://esep.kz/rus/show1/article/134 (http://esep.kz/rus/show1/article/134) ========= There is sub-section "Work with Population" which has list of “Appeals of individuals and legal entities” http://esep.kz/rus/show1/article/250 (http://esep.kz/rus/show1/article/250)

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Not Qualified

### 141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

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<tr>
<td>a.</td>
<td>(100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.</td>
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<tr>
<td>c.</td>
<td>(33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) The requirements for a “c” response or above are not met.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable (please comment).</td>
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**Answer:** c. (33)

**Sources:** In the blog/cabinet of Head of Supreme Audit Institution (SAI), there are replies by all issues. https://dialog.egov.kz/blogs/32782/questions (https://dialog.egov.kz/blogs/32782/questions) there is a section Citizen appeal on the site of Supreme Audit Institution, it is without point of budget-related issues, but there is a strict signed document by quarters. (attached) http://esep.kz/rus/showin/article/2398
Peer Reviewer  
Opinion: Agree  

Government Reviewer  
Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.  
b. (0) The requirements for an “a” response are not met.  
c. Not applicable (please comment).

Answer: b.

Sources: There is no special mechanism to public engagement in the Audit report.

Peer Reviewer  
Opinion: Agree  

Government Reviewer  
Opinion: Not Qualified