Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

How has the OBI score for Kazakhstan changed over time?

Kazakhstan’s score of 53 out of 100 is substantially higher than the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Kazakhstan’s score of 53 on the 2017 Open Budget Index is largely the same as its score in 2015.

Since 2015, Kazakhstan has increased the availability of budget information by:
- Increasing the information provided in the Executive’s Budget Proposal.

However, Kazakhstan has decreased the availability of budget information by:
- Failing to publish the Pre-Budget Statement online in a timely manner.
- Reducing the information provided in the Mid-Year Review.

Moreover, Kazakhstan has failed to make progress in the following ways:
- Not producing a Citizens Budget.

How does public participation in Kazakhstan compare to other countries in the region?

Kazakhstan’s score of 13 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is higher than the global average score of 12.

To what extent do different institutions in Kazakhstan provide opportunities for public participation?

<table>
<thead>
<tr>
<th>Institution</th>
<th>Adequate</th>
<th>Limited</th>
<th>Few</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive</td>
<td>9</td>
<td>44</td>
<td>0</td>
</tr>
<tr>
<td>Legislature</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supreme Audit Institution</td>
<td></td>
<td></td>
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</tbody>
</table>

PUBLIC PARTICIPATION
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Kazakhstan provide budget oversight?

The legislature provides adequate oversight during the budget cycle. This score reflects that the legislature provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage of the budget cycle. The main barriers to effective legislative oversight are:

- A debate on budget policy by the legislature does not take place prior to the tabling of the Executive’s Budget Proposal.
- Legislative committees do not examine and publish reports on their analyses of the Executive’s Budget Proposal online.
- A legislative committee does not examine or publish reports on in-year budget implementation online.

To what extent does the Supreme Audit Institution in Kazakhstan provide budget oversight?

The supreme audit institution provides limited budget oversight.

- Under the law, it has significant discretion to undertake audits as it sees fit.
- Moreover, the supreme audit institution is provided with sufficient resources to fulfill its mandate, and its audit processes are reviewed by an independent agency.
- However, the head of the institution is not appointed by the legislature or judiciary and can be removed without legislative or judicial approval, which undermines its independence.


RECOMMENDATIONS

For more detailed information on the survey findings for Kazakhstan, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.

How can Kazakhstan improve transparency?

Kazakhstan should prioritize the following actions to improve budget transparency:

- Publish a Pre-Budget Statement online in a timely manner.
- Produce and publish a Citizens Budget.
- Increase the information provided in the Executive’s Budget Proposal by increasing information on performance and policy and data on the macroeconomic forecast.
Further Information
Visit openbudgetsurvey.org for more information, including:
■ The Open Budget Survey 2017: Global report
■ Data explorer
■ Methodology report
■ Full questionnaire