

## AN EXAMINATION OF FISCAL DECENTRALIZATION IN KAZAKHSTAN

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**Abstract.** Fiscal decentralization is said to offer a number of benefits for public sector governance, including economic growth, accountability, and responsiveness of government officials to local demands and needs. Increased autonomy over revenues and expenditures through separation of control over different tax bases between the central and regional government has the potential to promote the efficiency and accountability of local governance. Kazakhstan, been a unitary state has all revenues collection and allocation decisions made by the central government. Allocations to the regions are made based on certain criteria, such as size, demography, importance of the region to the national economy, etc. This means that regional and local governments have little incentives to devise means that would generate internal revenues. This can give local officials a convenient scapegoat for their shortcomings in providing public services, as they could easily pass the blame to the central government. The aim of this paper is to examine how granting more accountability and revenue-generating authority to Kazakhstan's regions would improve public service delivery, and have an aggregate macroeconomic performance and growth for the country as a whole. The methodology is based on the use of secondary sources (such as government reports, policy documents, etc.). The paper contributes to the body of knowledge by cautioning that fiscal decentralization without accountability to the local populace limits the benefit of responsiveness to local needs, while highlighting the importance of local fiscal autonomy on fiscal performance, amongst others.

**Keywords:** fiscal decentralization; local government autonomy; accountability; revenue sharing; Kazakhstan.

**JEL code:** R50.

**Аңдатпа.** Фискалдық орталықсыздандыру экономикалық өсуді, мемлекеттік шенеуніктердің жергілікті талаптар мен қажеттіліктерге есеп беруін және жауаптылығын қоса алғанда, мемлекеттік секторды басқарудың бірқатар артықшылықтарын береді. Әр түрлі салық днерек қорларын бақылауды орталық және аймақтық үкімет арасында бөлу арқылы кірістер мен шығыстардың дербестігін арттыру жергілікті басқарудың тиімділігі мен есептілігін арттыруға ықпал етуі мүмкін. Қазақстан біртұтас мемлекет бола отырып, орталық Үкімет қабылдайтын кірістерді жинау және бөлу жөніндегі барлық шешімдерге ие. Өңірлер бойынша бөлу мөлшері, демографиясы, өңірдің ұлттық экономика үшін маңыздылығы және т.б. белгілі бір өлшемдер негізінде жүргізіледі. Бұл жергілікті шенеуніктерге мемлекеттік қызмет көрсетудегі кемшіліктері үшін кінәні үкіметке жүктеуге мүмкіндік береді. Осы мақаланың мақсаты Қазақстан өңірлеріне табыс алу бойынша көбірек есеп берушілік пен өкілеттіктер беру мемлекеттік қызметтер көрсетуді қалай жақсартатынын және жалпы ел үшін жиынтық макроэкономикалық әсер мен өсуге ықпал ететінін зерделеу болып табылады. Әдістеме қайталама көздерді (мемлекеттік есептер, бағдарламалық құжаттар және т.б.) пайдалануға негізделген. Құжат жергілікті халыққа есеп берусіз қаржылық орталықсыздандыру жергілікті қажеттіліктерге жауап берудің артықшылықтарын шектейді, сонымен бірге жергілікті фискалдық автономияның қаржылық көрсеткіштер үшін маңыздылығын атап көрсетеді.

**Түйін сөздер:** бюджетті орталықсыздандыру; жергілікті атқарушы органдардың дербестігі; есептілік; кірістерді бөлу; Қазақстан.

**JEL коды:** R50.

**Аннотация.** Фискальная децентрализация дает ряд преимуществ для управления государственным сектором, включая экономический рост, подотчетность и отзывчивость государственных чиновников к местным требованиям и потребностям. Повышение автономии в отношении доходов и расходов за счет разделения контроля над различными налоговыми базами между центральным и региональным правительством потенциально может способствовать повышению эффективности и подотчетности местного управления. Казахстан, будучи унитарным государством, имеет все решения по сбору и распределению доходов, принимаемые центральным правительством. Распределение по регионам производится на основе определенных критериев, таких как размер, демография, важность региона для национальной экономики и т.д. Это означает, что региональные и местные органы власти имеют мало стимулов для разработки средств, которые могли бы генерировать внутренние доходы. Это позволит местным чиновникам переложить вину на правительство за их недостатки в предоставлении государственных услуг. Целью данной статьи является изучение того, как предоставление большей подотчетности и полномочий по получению доходов регионам

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Казахстана улучшит предоставление государственных услуг и окажет совокупное макроэкономическое воздействие и рост для страны в целом. Методология основана на использовании вторичных источников (таких как правительственные отчеты, программные документы и т.д.). Документ вносит свой вклад в накопление знаний, предупреждая, что финансовая децентрализация без подотчетности местному населению ограничивает преимущества реагирования на местные потребности, в то же время подчеркивая важность местной фискальной автономии для финансовых показателей.

**Ключевые слова:** бюджетная децентрализация; автономия местных исполнительных органов; подотчетность; распределение доходов; Казахстан.

**JEL код:** R50.

## Introduction

Fiscal decentralization is an essential component of the public sector in facilitating good governance and economic revitalization, especially at local levels (*Kim et al., 2020*). Decentralization means that subnational units of government are given discretion to engage in effective decision-making processes that affect the lives of the people residing within their jurisdictions (*Jha, 2013; Kwon, 2013*). It thus implies dispersion of political decision making from the center to the periphery, and from the national to the sub-national units of government. Effective fiscal decentralization particularly aims to maximize the ability of lower layers of government to adequately respond to the diversified needs of local populations (*Kim et al., 2020*). This is because it has the potential to offer citizens greater choice in public services since lower levels of government are much better informed about the diverse preferences and needs of their constituents than the central government (*Martinez-Vazquez et al., 2017; Ligthart and Oudheusden, 2015*). The benefits of decentralized governance are numerous, including improved economic efficiency and accountability (*Kwon, 2013; Dincer, 2010*); increased resource mobilization (*Amagoh, and Bhuiyan, 2010*); more equitable and efficient service delivery through better use of local knowledge; improved governance driven by local responsiveness and political participation (*Jin and Zhou, 2005*); allocation efficiency in terms of improved welfare; political stability; and stable finances (*Tang and Huhe, 2016*).

For a country with a unitary system of government like Kazakhstan, a well-designed decentralization framework can help revitalize the economies of its various regions. Decentralized governance can enhance citizens' interest in the local decision-making process when citizens know that local authorities are empowered to respond to the diverse needs (*Jin and Zou, 2005*). Furthermore, decentralized public systems

stimulate greater competition among local jurisdictions as they endeavor to attract more resources (such as capital and labor) in order to provide public goods and services (*Dincer, 2010*). The aim of this study is to examine the fiscal decentralization efforts in Kazakhstan since the country gained its independence from the Soviet Union in 1991. The contributions of this paper to the body of knowledge are as follows. First, the paper cautions that fiscal decentralization without accountability to the local populace as practiced in Kazakhstan limits the benefit of responsiveness to the needs of the local population which is one of the rationales for decentralization. Second, the paper highlights the importance of local fiscal autonomy on fiscal performance. Third, this study stimulates further exploration of citizen's perception of government effectiveness and efficiency in meeting their needs. The remainder of the paper is organized as follows: Section 2 provides a brief context about Kazakhstan; Section 3 provides the methodology of the study; Section 4 discusses the trajectories of Kazakhstan's fiscal decentralization policies; Section 5 presents the revenues and expenditures stipulations of the fiscal decentralization policies; Section 6 identifies the challenges of fiscal decentralization in Kazakhstan, while Section 7 succinctly concludes the paper.

## Study Context

After Kazakhstan's independence from the Soviet Union on December 16, 1991, the country needed to transform its existing planned economy and centralized system of government to some form of a market economy (*Amagoh and Bhuiyan, 2010; Busygina et al., 2018*). It adopted a unitary form of government, and due to its large land mass and a small population, Kazakhstan required the adoption of certain elements of decentralization in order to improve the effectiveness of public service delivery. Based on its unitary administrative system of government, Kazakhstan is made up of 14

provinces (oblasts) and three major cities (Almaty, Nur-Sultan, and Shymkent) (Makhmutova, 2001; Perlman and Gleason, 2007). The country has an executive President and a legislature that consists of the Senate (Upper House) and the Majilis (Lower House). There are cities, rayons (districts), towns, rural counties. The country also has auls (villages) in rural areas. Each locality has representative body or maslikhat (council) known as (kenes in the case of auls). The akim or chief executive of each oblast establishes an administration or akimat to manage the delivery of local services (Makhmutova, 2001; Wilson et al., 2002).

As in other countries, local governments in Kazakhstan play an important role in service delivery (OECD, 2017). Most of the expenditures are financed through financial transfers between levels of government which is based on assigned taxes and subventions (World Bank, 2018; Wilson et al., 2002). The oblasts share with rayons the revenues from individual income tax and social tax collected within their territories, as is also the case in Almaty and Nur-Sultan. Rayons and cities that are under oblasts are entitled to all property taxes, land taxes, fees and part of the excise taxes. Since oblasts have different capacities to raise independent revenues through taxes and other means, they differ in their levels of contribution to the national budget. (Bhuiyan, 2010; Makhmutova, 2001).

### Methodology

This study was conducted through information gathered from secondary sources. According to Caudle (2004), secondary sources help to synthesize ideas on a topic from prior research. These sources include official government documents, reports, and policy documents published by international organizations. Some of the secondary sources consulted are as follows:

- Ministry of Justice of the Republic of Kazakhstan (2015), Budget Code of the Republic of Kazakhstan.
- Committee on Statistics, Ministry of National Economy of the Republic of Kazakhstan (2016), Socio-economic development of the Republic of Kazakhstan, Astana.
- OECD. (2017), OECD Urban Policy Reviews: Kazakhstan. Paris, OECD Publishing.

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- (The) World Bank. (2018), World Development Indicators. Washington, DC. World Bank.

### Policy Trajectories

The policy processes that underpinned the decentralization efforts in Kazakhstan were gradual and went through various stages. While economic decentralization was not codified in the constitution until the 2000s (Busygina et al., 2018), there was a form of informal decentralization whereby tax agencies operating at the subnational levels were not under the exclusive control of the central government, but subject to the needs and interests of subnational government (Luong, 2004). Thus, according to Hess (2013) Kazakhstan has been operating as a considerably more fiscally and administratively decentralized state than similar non-fully democratic nations. Some of the basic trends of Kazakhstan's decentralization efforts are discussed below.

The *Law on Local representative and Executive Bodies of the Republic of Kazakhstan* passed in 1993 provided that all regions of the country (regional, city and district local councils) have elected representatives directly by the residents of the corresponding administrative units.

In 1997, President Nazarbayev, in his speech about the development strategy of Kazakhstan until 2030, emphasized the need to decentralize power and delegate authority from the center to lower levels of government, and transfer certain functions from the center to local authorities (Knox, 2008; Amagoh and Bhuiyan, 2010). According to the President, this was necessary to ensure economic development and improved public service delivery in all regions of the country.

In 2004, there was a government policy decision which established limits on the number of local executive authorities. In 2006, the government enacted the *Law on Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on the Delimitation of Powers between Levels of Government* which enumerated the powers of local governments. In 2008, a new *Budget Code of the Republic of Kazakhstan* was adopted to help clarify the functions, sources of income and expenditures of local governments. Individual income tax, property tax, land tax, and excise taxes on alcohol locally produced were transferred to local budgets.

On November 28, 2012, the *Concept of Development of Local Self-Government* was approved as part of the country's strategic long-term development agenda, *Kazakhstan 2050*. In accordance with this, it expanded the direct participation of citizens in the process of making and implementing decisions, as well as creating opportunities for finding independent solutions to local problems (*Committee on Statistics, 2016; Ministry of Justice, 2008*).

In 2013, Decree No. 41 was enacted which focuses on optimizing the number of local executive bodies and consequent reductions in staffing levels. The following year (in 2014), the government passed Decree No. 875 which outlines the principles and approaches on division of responsibilities between levels of government (*UNDP, 2016*). This was followed in 2015 by the Presidential agenda of *Five Institutional Reforms and 100 Steps to Implementing Them*, part of which contained the development of the functions and capacity local public administration. Finally, in January 2020, Kazakhstan began giving local governments more rights to form independent budgets from certain tax and non-tax revenues, as well as the administration of municipal property (*UNDP,*

2020).

### Revenues and Expenditures Stipulations

Local governments have little authority with regards to taxation. The *Ministry of Finance* is the responsible entity for tax collection in the country. The *Tax Code* enumerates types of taxes and payments allowed. This means that local governments cannot adjust their revenue sources to meet their spending levels. Recent reforms to the *Tax Code* grant akims, villages and village districts certain powers over collection of personal taxes within certain areas (*Ministry of Justice, 2015*). With regards to borrowing, Kazakhstan's regional (oblast, capita, city of republican significance) governments have the ability to borrow but must first obtain approval from the *Ministry of Finance*. However, lower levels of administration (rayons and cities) cannot borrow. Items relating to revenues and expenditures of all levels of government are stipulated in Kazakhstan's *Budget Code* which also describes the relationship between the central and regional governments. Some of the items include:

- Items which are to be included in either central or local budgets;
- Means of revenue transfers between levels of government (e.g. through general transfers or targeted transfers); and
- Types of tax revenues to be received by local governments. The taxes are however collected by central government tax authorities.

Local government revenues for oblasts are derived from tax and non-tax revenues as shown in Tables 1 and 2 below. The tax revenues as shown in Table 1 range from individual income tax, and social security taxes, to fees for "specially protected natural territories of local importance".

**Table 1 – Tax revenues to oblasts' budgets in Kazakhstan**

Type	Description
A	Individual income tax on normative standards of income distribution, established by regional maslikhats
B	Social security tax established on normative standards of income distribution, established by regional maslikhats
C	Fees for environmental emissions
D	Fees for placement of outdoor (visual) advertising on right of way of public roads of regional importance

E	Fees for use of surface water
F	Fees for forest use
G	Fees for use of specially protected natural territories of local importance

Sources: Ministry of Justice of the Republic of Kazakhstan (2015). "Budget Code of the Republic of Kazakhstan" (amended). Article 50, <http://adilet.com.kz/eng/docs/K080000095>.

On the other hand, the non-tax revenues as shown in Table 2 range from income from municipal property, and sale of fixed assets, to "income from loans of local executive bodies of regions".

In terms of expenditures, the *Budget Code* stipulates the types of expenditures of regional governments. *Article 54 of the Budget Code* identifies specific areas where

local governments are obliged to make expenditures as shown in Table 3. Expenditures mandated for local governments range from general functions of running the government; defense, public order and safety; to "other areas" that may be deemed necessary for effective functioning of the local government.

**Table 2 – Non-tax revenues to oblasts budgets in Kazakhstan**

Type	Description
A	Income from municipal property: <ul style="list-style-type: none"> <li>Revenues from part of the net income of municipal public enterprises established by the decisions of oblast akhimats;</li> <li>Dividends from state-owned shares which are regional municipal property;</li> <li>Income from ownership interest in the legal entities that are regional municipal property;</li> <li>Revenues from lease of regional municipal property;</li> <li>Revenues from sale of goods (works, services) by state institutions, financed from regional budgets;</li> <li>Penalties, fines, sanctions, recovery payments imposed by the state institutions financed from regional budgets;</li> <li>Other non-tax revenues to the regional budget.</li> </ul>
B	Regional budget revenues from sale of fixed capital are money from sale of state property assigned to the state institutions financed from the regional budget;
C	Penalties, fines, sanctions, recovery payments imposed by the state institutions financed from regional budgets;
D	Other non-tax revenues to the regional budgets.
E	Revenues of transfers to regional budgets, which consist of: <ul style="list-style-type: none"> <li>Transfers from budgets of districts (cities of regional importance);</li> <li>Transfers from republican budget.</li> </ul>
F	Income from payments of loans issued from regional budget
G	Income from sale of financial assets of the state that are regional municipal property
H	Income from loans of local executive bodies of regions

Sources: Ministry of Justice of the Republic of Kazakhstan (2015). "Budget Code of the Republic of Kazakhstan" (amended). Article 50, <http://adilet.com.kz/eng/docs/K080000095>.

**Table 3 – Areas of mandatory local government expenditures (oblasts)**

Type	Description
A	Functions of a general nature
B	Defense, public order and safety
C	Education
D	Health service
E	Social assistance and social security
F	Housing and utilities infrastructure
G	Culture, sports, tourism and information

H	Agro-industrial complex, water, forestry, specially protected natural areas, protection of the environment and wildlife, land relations
I	Architectural, town planning and construction activity
J	Energy conservation and energy efficiency
K	Transport and communications
L	Regulation and economic activity
M	Other areas

Source: Ministry of Justice of the Republic of Kazakhstan (2008). "Budget Code of the Republic of Kazakhstan".

While local governments have stipulated revenues and expenditure functions, the *Ministry of National Economy* assesses their performance in the following areas: rate of economic growth; increase in tax and non-tax income; social development; preschool coverage; housing stock; and road conditions.

Kazakhstan has a system of fiscal equalization enshrined in the *Budget Code* of 1991 which assigns local governments the resource base for implementing their functions (OECD, 2016).

The principle of equalization states that all oblasts (including those which contribute more to the national budget) are entitled to transfers from the central government which offsets some of the deductions that may have occurred. This means that oblasts with greater capacity to generate revenues have part of their income deducted and contributed to the national budget, while oblasts with less ability to generate revenues receive additions from the central government (*Ministry of Justice, 2015*). It also means that regions whose planned expenditures exceed planned revenues are provided with additional revenues to make up the shortfall. Regions whose planned revenues exceed planned expenditures have the surplus withdrawn and transferred to the national revenue.

It should be noted that Kazakhstan's fiscal decentralization efforts so far has had mixed results. For example, while in 2012 the regions kept 28 percent of all taxes collected, this regional share increased to 33.6 percent in 2015. On the other hand, in the 2000s share of transfers from the state budget to local budgets ranged from 6.3 percent to a maximum of 43.4 percent. By the end of 2017 this had increased to 79 percent. Also, in the 2000s, 8 regions were donors, and 7 regions were subsidized. By 2017 only 4 regions were donors, and the rest were subsidized (*Busygina, 2018*).

### Challenges

While Kazakhstan has made efforts to fiscally decentralize some of its functions, the full benefits of these efforts have not yet been realized. One of the major challenges is that local authorities in Kazakhstan are not accountable to the inhabitants of their jurisdictions but rather to central authorities. This means that local officials cannot be as responsive to the needs of their citizens as they would have been if they were accountable to their residents. This is because local authorities are appointed by the central government for whom they owe their allegiance.

The lack of full decentralization has thus reduced the impacts of local influence on local governments. The transfer of limited administrative and fiscal functions from the central government without ensuring accountability of local self-governments to their residence has reduced the degree of responsibility of local officials to citizens. Furthermore, the financial dependence of local governments on the center reduces local governments' incentives to attract funds through local innovations.

### Conclusion

The three main goals of decentralization are: autonomy of local governments in meeting the needs of their communities; efficiency in provision of services at lower costs; and accountability of the decentralized units in efficient use of resources for provision of public services (*Jha, 2013; Letelier-Saavedra and Saez-Lozano, 2015*). Based on these three considerations, Kazakhstan still has a long way to go in realizing the full benefits of fiscal decentralization. Since the main aim of decentralization is to transfer power from central government to sub-national governments, greater emphasis should be placed on increasing the accountability of

local governments to their inhabitants.

When local authorities have discretion on spending decisions, they are more likely to be viewed as trustworthy agents by their residents. Since fiscal decentralization suggests that sub-national governments are more likely to pursue local interests (Martinez-Vazquez et al., 2017), it means that allowing local governments to raise a substantial portion of their own revenues would give them more incentives to be more innovative in raising funds, and less prone to corruption (Kwon, 2013; Granado et al., 2018). Efforts should also be made to

empower of local civic societies since they are likely to be more cognizant of the needs of various segments of the local population. For example, civil society groups should be empowered and encouraged to participate in local self-government where their inputs would be useful in addressing the challenges of vulnerable members of the community. Citizens, local civil society and activists should be empowered to participate in decision-making, budgeting and spending processes at the local level. Feedbacks and inputs from citizen groups would improve the level of transparency of local officials and their performance while in office.

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#### **ҚАЗАҚСТАНДАҒЫ ФИСКАЛДЫҚ ОРТАЛЫҚСЫЗДАНДЫРУДЫ ТАЛДАУ**

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#### **АНАЛИЗ ФИСКАЛЬНОЙ ДЕЦЕНТРАЛИЗАЦИИ В КАЗАХСТАНЕ**

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