The study «Development of Local Government in Kazakhstan: An Analysis of Fourth Level Budgets» was carried out thanks to a grant from Transparency International.

The results of the study are freely distributed and can be applied in a theoretical analysis of the budgets of local self-government, practical application in communications with the authorities, analysis of the possibilities of civil society to participate in solving problems of local importance.

The study is accompanied by a reference book of budgets of the 4th level and an interactive map published on the site http://tikazakhstan.org.
STRONG SELF-GOVERNANCE - STRONG REGIONS

DO YOU KNOW THE BUDGET OF YOUR VILLAGE?

The budgets of the fourth level have villages, villages and rural districts, cities of regional subordination with a population of more than 2 thousand people.

Prepare for a meeting with the akim:
check the budget of your village in the interactive map of Transparency Kazakhstan.
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The project was implemented thanks to a grant from Transparency International

INTRODUCTION

Since 2018, Kazakhstan has introduced a fourth level of budget for local governments\(^1\). These are the smallest administrative units - villages, cities, regions with a population of more than two thousand people. The Law on the Development of Local Government stipulates that in 1,062 rural areas, residents will determine which of the 19 types of expenses their budgets will be spent on. It is noteworthy that 90% of such budgets are formed at the expense of taxes and payments of the residents themselves.

The budget adoption procedure assumes that the discussion requires the participation of citizens who themselves decide what their direct taxes will be spent on. To do this, you must first publish announcements in the media, deputies must meet with the public. At the beginning of next year, the akim should report to the population on how the money was spent, a report on the use of budget funds is approved by maslikhat.

However, in reality in Kazakhstan there is no consolidated information about which items of expenditures were spent on local budgets, and how the procedure for adopting new budgets for the next three years (2019-2021) was adopted.

Unfortunately, corruption in local governments remains at a high level. According to the anti-corruption service of Kazakhstan, in 2018, as part of the state program for the development of the regions of Kazakhstan, 59 facts of group crimes and 43 in the field of social security were registered. Measures taken by state bodies to attract citizens do not work in the smallest administrative units, whose residents are the main victims of family corruption and unemployment in Kazakhstan due to unemployment and lack of knowledge of their rights.

A preliminary analysis showed that the population often does not know about the existence of a fourth level of the budget and their rights to determine the needs of the village for which their direct taxes will be spent. As a result, budget items include expenses that are not related to improving the quality of life of people in rural areas, purchases are made from companies that are not affiliated with akimats, and the entire local government system does not meet the requirements of openness and accountability.

Small budget procurement procedures are carried out from one source and are associated with such types of corruption as price collusion, administrative barriers to the development of a competitive business.

The acute problems of road repair, street lighting, waste processing and disposal, access to drinking water, school and preschool meals, etc. remain unresolved. There is an increase in social tension and a decline in job creation in towns and villages.

**Study objectives:**

The project «Development of local self-government in Kazakhstan» was implemented thanks to the support of Transparency International and aims to reduce the economic and social gap between the most and least developed regions of the country through a detailed analysis of the financial support of the smallest administrative units (Goal 10.2 of SDG UN, Goal 1.A from UN SDG 11).

The recommendations on civil and public oversight are aimed at strengthening legal literacy and reducing corruption in local communities (Goal 16.5 of 16 SDG UN).

**Research objectives:**

Analyze the budgets of the fourth level and determine which socially significant areas the local authorities did not allocate funds for the next two to three years.

Determine in which regions the discussion of the draft budget was conducted without the participation of citizens. To increase the legal literacy of citizens of Kazakhstan living in settlements of more than 2 thousand people.

Solving the problem of insufficient transparency and the quality of budget planning will allow developing proposals to eliminate opportunities for corruption, extortion, bribes, as well as for numerous schemes that allow local authorities to withdraw budget funds through subsidiaries and slow down the development of small administrative units.

The study will contribute to the situation of the population, which is excluded from public control and business, which is a participant in public procurement and a service provider.

**Study sources:**

- budgets of the fourth level for 2019-2021, published in the Reference Control Bank of regulatory legal acts of the Ministry of Justice,

- official web resources of akimats of regions, cities and regions of Kazakhstan,

- the portal of the Electronic Government «Open Budgets».
1. STATE OF LOCAL SELF-GOVERNMENT IN KAZAKHSTAN

In accordance with paragraph 2 of Article 9-1 of the Budget Code of Kazakhstan, the budgets of the city of district significance, village, township, rural district are approved by the decision of the maslikhat of the district (city of regional significance) after coordination with the meeting of the local community\(^2\).

In 14 regions of Kazakhstan, are located 163 districts, including 46 cities of regional subordination and 2,330 rural districts.

According to the law on local self-government, all cities of district significance, rural districts with a population of more than 2 thousand people in 2018 are entitled to their own fourth-level budgets, in which the main expenses are aimed at solving issues of local importance.

### Article 56-1 of the Budget Code\(^3\) states that these are expenses for:

1. the functioning of the apparatus of the akim of the city of district significance, village, township, rural district;
2. implementation of household accounting;
3. support for the registration of acts of civil status;
4. preschool education and training, including the organization of medical services in organizations of preschool education and training;
5. organization of free transportation of students to the nearest school and back in the countryside - until January 1, 2021.
6. organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care;
7. Providing social assistance to needy citizens at home;
8. the organization of conservation of the state housing stock of the city of district significance, village, township, rural district;
9. ensuring sanitation of settlements;
10. the maintenance of burial sites and the burial of rootless;
11. Street lighting in settlements;
12. Improvement and gardening of settlements;
13. supporting local leisure activities;
14. construction, reconstruction, repair and maintenance of roads in cities of regional significance, villages, towns, rural districts;

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\(^2\) http://adilet.zan.kz/rus/docs/K080000095_/k080095.htm

\(^3\) http://adilet.zan.kz/rus/docs/K080000095_#z1
15. organization of water supply for settlements;
16. ensuring employment at the local level;
17. carrying out health and fitness and sports events at the local level;
18. implementation of measures to address the development of rural settlements in the framework of state and government programs;
19. transfers to the district (city of regional significance) budget.
20. capital expenditures of state institutions that provide public services or carry out the activities specified in paragraph 1 of this article, as well as expenses for retraining and advanced training of employees of these state institutions;
21. budget investment projects;
22. other public services and areas of activity of akims and local governments of cities of regional significance, villages, towns, rural districts, provided for by the laws of the Republic of Kazakhstan.

A study of the fourth-level budgets adopted for 2019-2021 showed that 45.6% of settlements and cities of the district level have their own budgets (3,255 budgets for three years).

**Most of the budgets** of the fourth level were adopted by the authorities of Almaty, Turkestan, Zhambyl, Karaganda and Pavlodar regions.

The local budgets of the Mangystau and North Kazakhstan oblasts have the **smallest total budgets** (see diagram on page 11).

In the Karakiyan district of the Mangistau region and the Akkula region of the Pavlodar region, the authorities **did not even accept a single budget** of the fourth level, although the population density allowed these communities to have their own budgets (see the interactive map and chapter 2 of the study).
4th level budgets by year with the number of cities of district significance, rural districts
**Most of all in the budgets** are allocated funds for expenses of the local community (see. table):

2019 – Saryagash city of Turkestan region - 2 074 605.00 thousand tenge, Kaskelen city of Almaty region - 1 566 769.00 thousand tenge and Inderbor village of Atyrau region - 1 723 857.00 thousand tenge.

2020 – Saryagash city of Turkestan region - 1 860 051.00 thousand tenge, Kaskelen city of Almaty region - 1 390 449.00 thousand tenge, Zhetysai city of Turkestan region - 1 207 112.00 thousand tenge.

2021 - Saryagash city of Turkestan region - 1 876 064.00 thousand tenge, Kaskelen city of Almaty region –1 456 404.00 thousand tenge, Zhetysai city of Turkestan region - 1 234 623.00 thousand tenge

<table>
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<tr>
<th>REGION</th>
<th>Budgets 2019 thousand tenge</th>
<th>Budgets 2020, thousand tenge</th>
<th>Budgets of 2021, thousand tenge</th>
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<td>Schuchinsk city - 622 635.00 Atbasar city - 277 401.50 Akkol city - 150 642.00 Makinsk city - 96,706.00 Akmol rural district – 58 206.00</td>
<td>Schuchinsk city - 650 432.00 Atbasar city - 286 166.00 Akkol city - 161 453.00 Makinsk city - 106 485.00</td>
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<td>Aktobe region</td>
<td>Khromtau city - 778 274.60 Kandyagash city – 624 834.70 Alga city - 499,494.80 Martuk rural district – 416 057.30</td>
<td>Khromtau city - 570 597.00 Shalkar city - 346 059.00 Kandyagash city – 280 635.00 Shubarkudyk rural district - 241 553.00</td>
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<td>Alma-Ata's region</td>
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<td>Makhambet rural district - 478 961.00 Makat village – 458 829.00 Inderbor village – 386 545.00 Kulsary city - 370 325.00</td>
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<td>Kordai Rural District</td>
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<td>Region</td>
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<td>Population</td>
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<tr>
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<td>Kostanay region</td>
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<td>Kyzylorda Region</td>
<td>Zhanakorgan village – 1,413,871.90 Zhalagash village – 1,343,694.10 Ayteke Bi village – 1,265,529.30 Zhosaly village - 1,097,869.50 Aralsk city - 973,998.40</td>
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<tr>
<td>North-Kazakhstan</td>
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<td>659,498.00</td>
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</table>

**Note:** The table includes various rural districts and cities across different regions in Kazakhstan, along with their respective populations.
<table>
<thead>
<tr>
<th>REGION</th>
<th>Budgets 2019, thousand tenge</th>
<th>Budgets 2020, thousand tenge</th>
<th>Budgets of 2021, thousand tenge</th>
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<tbody>
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<td>Don rural area - 39,678.00</td>
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<td>Mugalzhar village - 18,272.00</td>
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<td>Don rural area - 23,186.00</td>
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<td>rural district</td>
<td>rural district Zholbarys batyr - 9,214.00</td>
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</tbody>
</table>

The smallest amount of funds for local community spending is budgeted (see table):

2019 – rural districts of the Akmola region: Karaozesky - 11,841.00 thousand tenge, Uryupinsky - 12,651.00 thousand tenge, Novokuznetsk and Novokubansky - 14,600.00 thousand tenge.

2020 – rural districts of Almaty region: Eskeldinsky - 8,368.00 thousand tenge, Zholbarys batyr - 8,612.00 thousand tenge, Balykpinsky - 9,106.00 thousand tenge.

2021 – rural districts of Aktobe oblast: Kishikumsky - 2,285.00 thousand tenge, Aishuaksky - 2,664.00 Bershugirsky - 2,919.00 thousand tenge.
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<td></td>
<td>Dievsky rural district –</td>
<td>16 138.00</td>
<td>Kustanai rural district –</td>
<td>17 638.00</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Asiarinsky rural district –</td>
<td>17 307.00</td>
<td>Kustanai rural district –</td>
<td>17 638.00</td>
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<td></td>
<td>Asenkritovsky rural district – 18 221.00</td>
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<tr>
<td>Region</td>
<td>Settlements</td>
<td>Budgets</td>
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<tr>
<td>Kyzylorda Region</td>
<td>Myrzabay Akhun rural district - 30 153.00</td>
<td>Myrzabay Akhun rural district - 24,487.00</td>
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<td></td>
<td>rural district of Zhanadaria - 34,481.00</td>
<td>rural district of Zhanadaria - 28,225.00</td>
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<td>Bestam rural district - 36,770.00</td>
<td>Enbekshi rural district - 32,925.00</td>
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<td>Bestam Rural District - 33,879.00</td>
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<td>Mangistau region</td>
<td>Akzhigit village – 45 079.00</td>
<td>Akzhigit village – 45 079.00</td>
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<td></td>
<td>Borankul village - 49,813.30</td>
<td>Borankul village - 49,813.30</td>
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<td>Pavlodar region</td>
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<td>Maikonyr village - 15,290.00</td>
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<td></td>
<td>Zarinsky rural district – 73 124.00</td>
<td>Golubovka village - 19,279.00</td>
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<td>Vernensky rural district - 20 124.00</td>
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<td>Aktau Rural District - 20,846.00</td>
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<td>Druzhba rural district - 11,315.00</td>
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<td>Lobanovsky rural district - 22 986.10</td>
<td>Coastal Rural District - 15,428.00</td>
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<td>Left-wing rural district - 23,170.30</td>
<td>Novoselsky rural district - 16 019.00</td>
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<td>Arkhangelsk rural district - 16 159.00</td>
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<tr>
<td>Turkestan region</td>
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<td>Bolyrsay rural district - 22,001.00</td>
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<td></td>
<td>Almaly rural district - 30,287.00</td>
<td>Kyzylkum rural district - 23 545.00</td>
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<tr>
<td></td>
<td>Akbiiksky rural district – 32 302.00</td>
<td>Akbiotic Rural District - 26,753.00</td>
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<tr>
<td></td>
<td>rural district of Zhabagaly - 32,797.00</td>
<td>Almaly rural district – 22 129.00</td>
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<td></td>
<td>Bolyrsay rural district - 22361.00</td>
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<td></td>
<td>Kyzylkum rural district - 23625.00</td>
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<tr>
<td></td>
<td></td>
<td>Akbiotic Rural District - 26,900.00</td>
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</tr>
</tbody>
</table>

In 2020, the total budget of the fourth level with the exception of West Kazakhstan, Kyzylorda and Mangistau regions decreased. Moreover, the total number of settlements with their own budgets has increased (see diagrams on pages 11, 17). In 2021, there is a trend persisting for a slight increase in the budgets of the fourth level, but it does not reach the level of 2019.

**Most of the money** to support local self-government was laid by the authorities of the Turkestan, Almaty and Zhambyl regions.

**The least amount of money** for local self-government is among the residents of rural districts of the West Kazakhstan, Mangistau and North Kazakhstan regions.
Fourth level Budget Acceptance Procedure 2019-2021

To determine the degree of involvement of Maslikhat deputies in the discussion with the population of local problems of local communities requiring allocation of funds for their solution, monitoring of sites and analysis of the form of adoption of budgets were carried out.

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts or rural districts. If the budgets are adopted in the form of legislative acts of a separate rural district, this indicates the work of deputies of the maslikhat to discuss each budget separately and a sufficiently high degree of involvement in solving local government issues.

The adoption of budgets as a single act at the district level indicates a more formal approach of representative bodies to the study and resolution of issues and problems of local communities.

Monitoring showed that a high degree of interest in studying problems of local importance and the formation of key costs on their basis is noted in the work of deputies of maslikhats in the Aktobe and North Kazakhstan regions.

In the East Kazakhstan, West Kazakhstan, Karaganda, Kostanay, Kyzylorda, Mangistau, Pavlodar regions, the degree of involvement of Maslikhat deputies in discussions with the population of draft budgets is estimated as average.

In Akmola, Almaty, Atyrau, Zhambyl and Turkestan, maslikhat deputies least of all involved residents of villages, towns and cities of regional significance in the discussion of draft budgets of the fourth level.
Level 4 budgets, disaggregated by the sum of m funds allocated for expenses in 2019-2021.
In terms of articles of expenditure, it is worth noting that not all maslikhats adopted budgets with a purely social focus.

**BUDGET SPENDING 2019**

The 10 largest expenses of 2019 included expenses for:

- maintenance of apparatus of rural akims,
- overhaul of their buildings, other expenses
- street lighting,
- Improvement and gardening of settlements,
- sanitation of settlements,
- preschool and education.

The least funds foreseen in the 2019 budgets are:

- providing employment,
- construction and reconstruction of roads,
- healthcare
- sport
- water supply of settlements,
- maintenance of burial sites,
- social assistance to the population.

**Top core costs foreseen in 963 fourth-level budgets for 2019**

Not a single budget of the fourth level of 2019 was allocated funds for:

- The maintenance of burial places and the burial of rootless ones is not provided for in the Mangistau and Kyzylorda regions,
- **Water supply** is not provided for in the Mangistau region,
- Improvement of settlements - not provided for in Zhambyl, Mangistau, North Kazakhstan regions,
- **Preschool education** is not provided for in the Akmola and North Kazakhstan regions,
- **Primary, basic and secondary education** are not provided in Zhambyl, Kyzylorda, Mangistau and North Kazakhstan regions,
- **Culture, sports, tourism** is not provided for in the West Kazakhstan region,
- **Sports and recreational activities** are not provided for in the North Kazakhstan, Mangistau, West Kazakhstan, Zhambyl, Atyrau, Almaty, Aktobe, Akmola regions,
- **Cultural and leisure activities** are not provided for in the Akmola, West Kazakhstan and Karaganda regions,
- **Road repair** is not provided in Atyrau and Pavlodar regions,
- **Automobile transport** is not provided in the Zhambyl, Mangistau and North Kazakhstan regions.

The budgets of 2019 include expenses:

- on healthcare only in 4 areas: West Kazakhstan, Kyzylorda, Pavlodar, Turkestan regions,
- for social assistance and social security only in 7 areas: Akmola, Aktobe, East Kazakhstan, Kyzylorda, Mangistau, Pavlodar and Turkestan regions,
- to provide work at the local level - only in 1 region - East Kazakhstan.

### BUDGET SPENDING 2020

For 2020, the authorities adopted budgets in which also spending on a social orientation was less than on maintaining the akim’s apparatus.

The top 10 costs of 2020 included expenses for:

- activities and maintenance of apparatus of rural akims,
- street lighting
- improvement and gardening of settlements,
- sanitation of settlements,
- preschool education and education,
- other expenses,
- ensuring the functioning of roads.

The least funds foreseen in the 2020 budgets are:

- capital and medium repair of roads,
- sport,
• ensuring employment at the local level,
• healthcare and delivery of seriously ill people to the nearest healthcare organization,
• water supply for settlements,
• utility management.

Not a single budget of the fourth level of 2020 was allocated funds for:

• The maintenance of burial places and the burial of rootless ones is not provided for in Atyrau and Mangistau regions,
• Water supply is not provided for in Aktobe, Almaty, Mangistau and Turkestan regions,
• Improvement of settlements are not provided for in Zhambyl, Mangistau, North Kazakhstan regions,
• Preschool education and the implementation of the state order for preschool education is not provided in the Akmola, North Kazakhstan, Zhambyl, West Kazakhstan and Mangystau regions,
• Primary, basic and secondary education are not provided for in Zhambyl, Mangistau and North Kazakhstan regions,
• Social assistance and social security is not provided for in Zhambyl, West Kazakhstan and North Kazakhstan regions,
• Culture, sports, tourism is not provided for in the West Kazakhstan region,
• Cultural and leisure activities is not provided in the West Kazakhstan region,
• Sports and recreational activities are not provided for in the North Kazakhstan, Mangistau, West Kazakhstan, Zhambyl, Atyrau, Almaty, Aktobe, Akmola regions,
• Overhaul and average repair of roads is not provided in Akmola, Aktobe, Atyrau, Kyzylorda, Mangistau and North Kazakhstan regions,
• Automobile transport is not provided in the Zhambyl, Mangistau and North Kazakhstan regions.
Minimum expenses in the budgets of 2020:

- for healthcare only in 4 areas: West Kazakhstan, Kyzylorda, Pavlodar, Turkestan regions,
- for social assistance and social security in only 7 areas: Akmola, Aktobe, East Kazakhstan, Kyzylorda, Mangistau, Pavlodar and Turkestan regions,
- for providing local employment – only in 2 regions - East Kazakhstan and Kostanai.

BUDGET SPENDING 2021

The 10 largest expenses of 2021 included expenses for:

- provision and maintenance of apparatus of rural akims,
- street lighting
- sanitation of settlements,
- improvement and gardening of settlements,
- Preschool and Education
- ensuring the functioning of roads
- Other expenses of the akimat.

The least funds foreseen in the budgets of 2021 for:
- capital and medium repairs are expensive,
- sport,
- ensuring employment,
- healthcare and delivery of seriously ill people to the nearest healthcare organization,
- water supply to settlements.

At the same time, the authorities did not lay down funds for:

- **The maintenance of burial places and the burial of rootless** ones is not provided for in Atyrau and Mangistau regions,
- **Water supply** is not provided in Aktobe, Almaty, Mangistau, Turkestan regions,
- **Improvement of settlements** are not provided for in Zhambyl, Mangistau, North Kazakhstan regions,
- **Preschool education** are not provided in Akmola, Mangistau and North Kazakhstan regions,
- **Primary, basic and secondary education** are not provided for in Zhambyl, Mangistau and North Kazakhstan regions,
- **Culture, sports, tourism** are not provided for in the West Kazakhstan region,
- **Sports and recreational activities** are not provided for in the North Kazakhstan, Karaganda, Mangystau, West Kazakhstan, Zhambyl, Atyrau, Almaty, Aktobe, Akmola regions,
• **Cultural and leisure activities** are not provided for in the Akmola, Almaty, West Kazakhstan and Karaganda regions,

• **Road repair** is not provided for in Akmola, Aktobe, Atyrau, Kostanai, Kyzylorda, Mangistau, North Kazakhstan regions,

• **Automobile transport** is not provided in the Zhambyl, Mangistau and North Kazakhstan regions.

**Minimum expenses in the budgets of 2021:**

• for Healthcare only in 4 areas: West Kazakhstan, Kyzylorda, Pavlodar, Turkestan,

• for social assistance and social security only in 4 areas: Almaty, Zhambyl, West Kazakhstan, North Kazakhstan,

• for Providing local employment – only in 2 regions - East Kazakhstan and Kostanai.

In general, the expenditures of the budgets of the fourth level for 2019-2021 are as follows.

<table>
<thead>
<tr>
<th>№</th>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
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<td></td>
<td><strong>TOTAL Budgets</strong></td>
<td>963</td>
<td>1149</td>
<td>1143</td>
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<td>They include items of expenses for:</td>
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<td>Services to ensure the activities of akim of the city of district significance, village, township, rural district</td>
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<td>The apparatus of the akim of the city of district significance, village, township, rural district</td>
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<td>403</td>
<td>371</td>
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<tr>
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<td>Capital expenditures of subordinate state institutions and organizations</td>
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<td>24</td>
<td>20</td>
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<td>Representative, executive and other bodies performing general public administration functions</td>
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<td>856</td>
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<td>Computers and equipment</td>
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<td>Sanitation of settlements</td>
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<td>The maintenance of burial places and the burial of rootless</td>
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<td>14</td>
<td>Improvement of settlements</td>
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<td>742</td>
<td>814</td>
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<td>2019</td>
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<td>Improvement and gardening of settlements</td>
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<td>Education</td>
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<td>715</td>
<td>700</td>
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<td>Implementation of the state educational order in preschool educational institutions</td>
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<td>123</td>
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<td>Preschool education and training and the organization of medical services in organizations of preschool education and training</td>
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<td>742</td>
<td>715</td>
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<td>Primary, basic secondary and general secondary education</td>
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<td>268</td>
<td>267</td>
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<td>Organization of free transportation of students to the nearest school and back in the countryside</td>
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<td>Healthcare</td>
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<td>Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care</td>
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<td>25</td>
<td>Providing local employment</td>
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<td>26</td>
<td>Providing social assistance to needy citizens at home</td>
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<td>262</td>
<td>246</td>
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<td>Culture, sport, tourism and information space</td>
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<td>260</td>
<td>253</td>
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<td>Supporting local leisure activities</td>
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<td>200</td>
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<td>Sport</td>
<td>63</td>
<td>69</td>
<td>70</td>
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<td>Sports and recreational and sporting events at the local level</td>
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<td>103</td>
<td>99</td>
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<td>Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020</td>
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<td>401</td>
<td>394</td>
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<td>Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi»</td>
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<td>411</td>
<td>408</td>
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<td>Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts</td>
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<td>503</td>
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<td>Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts</td>
<td>132</td>
<td>65</td>
<td>23</td>
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<td>37</td>
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<td>38</td>
<td>Transfers and return unused money</td>
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<td>151</td>
<td>150</td>
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<tr>
<td>39</td>
<td>Other</td>
<td>634</td>
<td>603</td>
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<tr>
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<td>Carrying out activities at the expense of the reserve of the local executive body for urgent costs</td>
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<tr>
<td>41</td>
<td>Costs of new initiatives</td>
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</tr>
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</table>

Local government budget expenditures by type of expenditure for 2019-2021
2. ANALYSIS OF THE FOURTH LEVEL BUDGETS BY THE REGION AND YEARS

AKMOLA REGION

According to the Statistics Committee, Akmola oblast includes 17 districts, which include 2 cities of regional significance, 8 cities of regional subordination, 260 villages and rural districts. At the beginning of 2019, in the region 738,587 people lived. The most densely populated are Tselinograd, Atbasar and Zerendinsky areas.

24.6% of administrative units with a population of more than 2 thousand people have their own fourth-level budgets. With the exception of Vezenovsky, Uspenejuryevsky rural districts and the village of Nauryzbay batyr, the rest 63 rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, united in regulatory legal acts at the district level. No information was found on the site of the maslikhat of the region about holding public discussions of draft budgets with the population, which indicates a low degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them⁴.

In total for the period 2019-2020 were accepted 198 budgets for the total amount: in 2019 - 3,218,310.10 thousand tenge, in 2020 - 2,693,037.00 thousand tenge, in 2021 - 2,773,223.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, most of the expenses for the local community were financed in the budgets: the city of Shchuchinsk - 597,932.00 thousand tenge, the city of Atbasar - 559 158, 50 thousand tenge, the city of Akkol - 142 115.00 thousand tenge and the rural district of Akmol - 120,392.00 thousand tenge.

The smallest amount of funds for resolving issues of local importance in the budgets of rural districts of Bektau is 14 745.00 thousand tenge, Novokuznetsk and Novokubansky - 14 600.00 thousand tenge, Uryupinsky - 12 651, 00 thousand tenge, Karaozeksky - 11 841, 00 thousand tenge.

The following expenses are envisaged for 2019 in 63 budgets of the fourth level of the Akmola region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 63 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district – in 63 budgets under 4 items of expenditure

3. Government capital expenditures – in 14 budgets

4. Representative, executive and other bodies performing general public administration functions – in 22 budgets

5. The organization of conservation of the state housing stock of the city of district significance, town, village, rural district – in 1 budget

6. Management of communal property of a city of district significance, village, township, rural district - in 3 budgets

7. Street lighting in settlements – in 55 budgets

8. Sanitation of settlements – in 34 budgets

9. The maintenance of burial places and the burial of rootless – in 16 budgets

10. Organization of water supply for settlements – in 10 budgets

11. Improvement of settlements – in 20 budgets

12. Improvement and gardening of settlements – in 35 budgets

13. Education – in 12 budgets

14. Primary, basic secondary and general secondary education – in 3 budgets

15. Organization of free transportation of students to the nearest school and back in the countryside – in 12 budgets

16. Social assistance and social support – in 15 budgets

17. Providing social assistance to needy citizens at home – in 15 budgets

18. Culture, sport, tourism and information space – in 3 budgets

19. Sports and recreational and sporting events at the local level – in 3 budgets

20. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 49 budgets

21. Transport and communications – in 53 budgets

22. Automobile transport – in 16 budgets

23. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 53 budgets
24. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget

25. Construction and reconstruction of roads in cities of regional significance, villages, towns, rural districts – in 1 budget

26. Transfers and return unused money – in 8 budgets

27. Other – 69 expense items in 63 budgets

**Analysis of budget expenditures for 2020**

In 2020, **most of the funds** spent by the local community were allocated in the budgets of the city of Schuchinsk - 622 635.00 thousand tenge, the city of Atbasar - 277 401, 50 thousand tenge, the city of Akkol - 150 642.00 thousand tenge, the city of Makinsk - 96 706, 00 thousand tenge and the rural district of Akmol - 58 206.00 thousand tenge.

**The smallest** amount of funds in the budgets of rural districts of Uryupinsky is 13 066.00 thousand tenge, Karaozekskey - 12 235, 00 thousand tenge, and the village of Nauryzbay batyr - 9745.00 thousand tenge.

The following expenses are foreseen **for 2020 in 66 budgets** of the fourth level of Akmola region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 66 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 66 budgets under 4 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 22 budgets

4. The organization of conservation of the state housing stock of the city of district significance, town, village, rural district– in 1 budget

5. Street lighting in settlements – in 56 budgets

6. Sanitation of settlements– in 33 budgets

7. The maintenance of burial places and the burial of rootless– in 17 budgets

8. Organization of water supply for settlements– in 6 budgets

9. Improvement of settlements– in 20 budgets

10. Improvement and gardening of settlements – in 31 budgets

11. Education – in 11 budgets

12. Primary, basic secondary and general secondary education– in 3 budgets
13. Organization of free transportation of students to the nearest school and back in the countryside – in 11 budgets

14. Social assistance and social support – in 15 budgets

15. Providing social assistance to needy citizens at home – in 15 budgets

16. Culture, sport, tourism and information space – in 3 budgets

17. Sports and recreational and sporting events at the local level – in 3 budgets

18. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 37 budgets

19. Transport and communications – in 48 budgets

20. Automobile transport – in 16 budgets

21. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 48 budgets

22. Transfers and return unused money – in 5 budgets

23. Other – in 58 budgets

**Analysis of budget expenditures for 2021**

In 2021, the largest amount spent on local community spending was allocated in the budgets of the city of Shchuchinsk - 650,432.00 thousand tenge, the city of Atbasar - 286,166.00 thousand tenge, the city of Akkol - 161,453.00 thousand tenge, the city of Makinsk - 106 485.00 tenge.

The smallest amount of funds in the budgets of rural districts of Bektau is 13,877.00 thousand tenge, Novokuznetsk - 13,696.00 thousand tenge, Uspenyuryevsky - 13,214.00 thousand thousand tenge, the village of Nauryzbai Batyr - 9,745.00 thousand tenge.

The following expenses are foreseen for 2021 in 66 budgets of the fourth level of Akmola region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 66 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district – in 66 budgets under 4 items of expenditure

3. Representative, executive and other bodies performing general public administration functions – in 22 budgets

4. The organization of conservation of the state housing stock of the city of district significance, town, village, rural district – in 1 budget
5. Street lighting in settlements – in 56 budgets
6. Sanitation of settlements – in 33 budgets
7. The maintenance of burial places and the burial of rootless – in 17 budgets
8. Organization of water supply for settlements – in 6 budgets
9. Improvement of settlements – in 20 budgets
10. Improvement and gardening of settlements – in 31 budgets
11. Education – in 11 budgets
12. Primary, basic secondary and general secondary education – in 3 budgets
13. Organization of free transportation of students to the nearest school and back in the countryside – in 11 budgets
14. Social assistance and social support – in 15 budgets
15. Providing social assistance to needy citizens at home – in 15 budgets
16. Culture, sport, tourism and information space – in 3 budgets
17. Sports and recreational and sporting events at the local level – in 3 budgets
18. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 37 budgets
19. Transport and communications – in 64 budgets
20. Automobile transport – in 16 budgets
21. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 53 budgets
22. Transfers and return unused money – in 5 budgets
23. Other – in 57 budgets
AKTOBE REGION

According to the Statistics Committee, Aktobe region includes 12 districts, which include 1 city of regional significance, 7 cities of regional significance, 133 rural districts. At the beginning of 2019, in the region 487,994 people lived. The most densely populated are the Mugadzhar, Shalkar, Khromtau regions.

Own fourth-level budgets have 33% of administrative units with a population of more than 2 thousand people. All 45 rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats. Regulatory acts were adopted for each rural district separately, which indicates a greater degree of involvement of deputies in the study of local needs of the population.

In total, 135 budgets for the total amount were accepted for the period 2019-2020: in 2019 - 4,778,046.70 thousand tenge, in 2020 - 4,403,581.00 thousand tenge, in 2021 - 3,969,668.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, most of the funds spent by the local community were allocated in the budgets of the city of Khromtau - 778,274.60 thousand tenge, the city of Kandyagash - 624,834.70 thousand tenge, the city of Alga - 499,494.80 thousand tenge, Martuk - 416,057.30 thousand tenge, Shubarkudyksky - 326,073.90 thousand tenge, Karauylkeldinsky - 281,335.80 thousand tenge, Wilsky - 258,432.10 thousand tenge, Irgizsky - 243,203.40 thousand tenge, Badamshinsky - 191,009.20 thousand tenge of rural districts.

Least of all funds for solving local issues in the budgets of rural districts: Koptogai - 46768.50 thousand tenge, Aishuaksky - 42320.10 thousand tenge, Дөң - 39 678.00 thousand tenge.

The following expenses are envisaged for 2019 in 45 budgets of the fourth level of the Aktobe region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 44 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 45 budgets for 4-5 items of expenditure
3. Government capital expenditures– in 31 budgets
4. Capital expenditures of subordinate state institutions and organizations– in 9 budgets
5. Representative, executive and other bodies performing general public administration functions – in 44 budgets
6. Street lighting in settlements – in 45 budgets
7. Sanitation of settlements – in 37 budgets
8. The maintenance of burial places and the burial of rootless – in 5 budgets
9. Organization of water supply for settlements – in 45 budgets
10. Improvement of settlements – in 45 budgets
11. Improvement and gardening of settlements – in 45 budgets
12. Education – in 44 budgets
13. Implementation of the state educational order in preschool educational institutions – in 24 budgets
14. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 28 budgets
15. Primary, basic secondary and general secondary education – in 2 budgets
16. Organization of free transportation of students to the nearest school and back in the countryside – in 3 budgets
17. Social assistance and social support – in 22 budgets
18. Providing social assistance to needy citizens at home – in 22 budgets
19. Culture, sport, tourism and information space – in 1 budget
20. Supporting local leisure activities – in 1 budget
21. Sports and recreational and sporting events at the local level – in 3 budgets
22. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 20 budgets
23. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi» – in 1 budget
24. Transport and communications – in 29 budgets
25. Automobile transport – in 29 budgets
26. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 26 budgets
27. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts - in 11 budgets
28. Construction and reconstruction of roads in cities of regional significance, villages, towns, rural districts— in 1 budget

29. Transfers and return unused money— in 6 budgets

30. Other – in 40 budgets

**Analysis of budget expenditures for 2020**

In 2020, **most of the funds** spent by the local community were allocated in the budgets of the city of Khromtau - 570 597.00 thousand tenge, the city of Shalkar - 346 059.00 thousand tenge, the city of Kandyagash - 280 635.00 thousand tenge, Shubarkudyksky - 241 553, 00 thousand tenge, Karauylkeldinsky rural districts - 209 653.00 thousand tenge, the city of Alga - 207 961.00 thousand tenge.

**Least of all funds** in the budgets of rural districts of Shubarshi - 30 118.00 thousand tenge, Дөң - 23 186.00 thousand tenge, Mugalzhar villages - 18 272.00 thousand tenge.

The following costs are foreseen **for 2020 in 45 budgets** of the fourth level of the Aktobe region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 45 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 45 budgets 4 items of expenditure
3. Government capital expenditures– in 7 budgets
4. Representative, executive and other bodies performing general public administration functions– in 45 budgets
5. The organization of conservation of the state housing stock of the city of district significance, town, village, rural district– in 3 budgets
6. Street lighting in settlements – in 45 budgets
7. Sanitation of settlements– in 32 budgets
8. The maintenance of burial places and the burial of rootless– in 5 budgets
9. Improvement of settlements– in 41 budgets
10. Improvement and gardening of settlements – in 34 budgets
11. Education – in 41 budgets
12. Implementation of the state educational order in preschool educational institutions– in 14 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 28 budgets
14. Primary, basic secondary and general secondary education – in 2 budgets
15. Organization of free transportation of students to the nearest school and back in the countryside – in 11 budgets
16. Social assistance and social support – in 16 budgets
17. Providing social assistance to needy citizens at home – in 16 budgets
18. Culture, sport, tourism and information space – in 1 budget
19. Supporting local leisure activities – in 1 budget
20. Sports and recreational and sporting events at the local level – in 3 budgets
21. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 24 budgets
22. Transport and communications – in 13 budgets
23. Automobile transport – in 13 budgets
24. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 15 budgets
25. Other – in 45 budgets

**Analysis of budget expenditures for 2021**

In 2021, *most of the funds* spent by the local community were allocated in the budgets of the city of Khromtau - 580 597.00 thousand tenge, the city of Kandyagash - 393 644.00 thousand tenge, Shubarkudyk - 238 431.00 thousand tenge, Karauylkeldy rural districts - 209 653.00 thousand tenge, the city of Alga - 211 239.00 thousand tenge.

*The smallest amount* of funds in the budgets of Bozoysky is 13 807.00 thousand tenge, Bershugirsky - 2 919.00 thousand tenge, Aishuaksy - 2 664.00 thousand tenge, Kishikumsky - 2 285.00 thousand tenge.

The following expenses are foreseen *for 2021 in 45 budgets* of the fourth level of the Aktobe region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 45 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district – in 45 budgets 4 items of expenditure
3. Government capital expenditures – in 11 budgets
4. Representative, executive and other bodies performing general public administration functions – in 45 budgets
5. Street lighting in settlements – in 42 budgets
6. Sanitation of settlements – in 34 budgets
7. The maintenance of burial places and the burial of rootless – in 5 budgets
8. Improvement of settlements – in 41 budgets
9. Improvement and gardening of settlements – in 35 budgets
10. Education – in 36 budgets
11. Implementation of the state educational order in preschool educational institutions – in 9 budgets
12. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 27 budgets
13. Primary, basic secondary and general secondary education – in 2 budgets
14. Organization of free transportation of students to the nearest school and back in the countryside – in 3 budgets
15. Social assistance and social support – in 16 budgets
16. Providing social assistance to needy citizens at home – in 16 budgets
17. Culture, sport, tourism and information space – in 1 budget
18. Supporting local leisure activities – in 1 budget
19. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 23 budgets
20. Transport and communications – in 17 budgets
21. Automobile transport – in 17 budgets
22. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 18 budgets
23. Other – in 45 budgets
ALMA-ATA'S REGION

According to the Committee on Statistics, Almaty oblast includes 17 districts, which include 3 cities of regional significance, 4 cities of regional significance, 248 rural districts. At the beginning of 2019, in the region 2,038,934 people lived. The most densely populated are Enbekshikazakh, Talgar, Zhambyl, Panfilov and Karasai regions.

73% of administrative units with a population of more than 2 thousand people have their own fourth-level budgets. All 184 rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, united in regulatory legal acts at the district level, which indicates *a low degree of involvement of deputies* in the discussion with the population of local problems of local communities that require allocation of funds to solve them.

In total, for the period 2019-2020, 552 budgets were adopted for the total amount: in 2019 - 19 926 605.00 thousand tenge, in 2020 - 18 406 191.00 thousand tenge, in 2021 - 19 015 844.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, **most of the expenses** for the local community were allocated in the budgets:

- Kaskelen city - 1 566 769.00 thousand tenge,
- Zhansugurovsky - 567 425.00 thousand tenge, Balpy rural districts - 527 186.00 thousand tenge, the city of Zharkent - 500 382.00 thousand tenge,
- Energy - 477 190.00 thousand tenge, Rayymbek - 472 667.00 thousand tenge, Uzynagash - 471 126.00 thousand tenge, Shonzhyn rural districts - 431 023.00 thousand tenge, the village of Boraldai - 425 265.00 thousand tenge
- Esik city - 398 957.00 thousand tenge, Bayserken rural district - 322 940.00 thousand tenge,
- Shamalgan city - 269 009.00 thousand tenge, Usharal city - 251 284.00 thousand tenge, Sheleksky - 230 231.00 thousand tenge, rural districts.

The smallest amount of funds is in the budgets of rural districts: Zhagatalinsky - 20,775.00 thousand tenge, Taldybulaksogo - 20,584.00 thousand tenge, Taskarasusky - 21,134.00 thousand tenge, Kakpaksky - 22,579.00 thousand tenge, Uzak Batyrsky - 22,914 thousand tenge.

The following expenses are envisaged for 2019 in 184 budgets of the fourth level of the Almaty region. These are expenses for:
1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 184 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 184 budgets for 5 items of expenditure
3. Government capital expenditures– in 163 budgets
4. Capital expenditures of subordinate state institutions and organizations– in 5 budgets
5. Representative, executive and other bodies performing general public administration functions– in 184 budgets
6. Management of communal property of a city of district significance, village, township, rural district– in 27 budgets
7. Street lighting in settlements – in 150 budgets
8. Sanitation of settlements– in 171 budgets
9. The maintenance of burial places and the burial of rootless– in 14 budgets
10. Organization of water supply for settlements– in 10 budgets
11. Improvement of settlements– in 170 budgets
12. Improvement and gardening of settlements – in 184 budgets
13. Education – in 123 budgets
14. Implementation of the state educational order in preschool educational institutions– in 51 budgets
15. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 141 budgets
16. Primary, basic secondary and general secondary education– in 70 budgets
17. Organization of free transportation of students to the nearest school and back in the countryside – in 73 budgets
18. Culture, sport, tourism and information space– in 10 budgets
19. Supporting local leisure activities– in 10 budgets
20. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 103 budgets
21. Transport and communications– in 108 budgets
22. Automobile transport– in 124 budgets
23. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 89 budgets

24. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts - in 34 budgets

25. Transfers and return unused money– in 245 budgets

26. Other – in 184 budgets

**Analysis of budget expenditures for 2020**

In 2020, most of the expenses for the local community were allocated in the budgets:

- Kaskelen city - 1 390 449.00 thousand tenge, Talgar city - 790 088.00 thousand tenge,
- Zhambyl rural district - 544 639.00 thousand tenge, the city of Zharkent - 514 218.00 thousand tenge,
- The village of Boraldai - 465 322.00 thousand tenge, Uzynagash - 419 608.00 thousand tenge, Energy - 415 914.00 thousand tenge, Shonzhyn rural districts - 410 069.00 thousand tenge, Esik - 404 691.00 thousand tenge
- Zhansugurovsky - 385 685.00 thousand tenge, Balpyksky - 341 346.00 thousand tenge, Aschybulaksky - 329 093.00 thousand tenge, Bayserken - 328 858.00 thousand tenge, Saryozeksky - 317 081.00 thousand tenge, Cholbarys batyr - 302,492.00 thousand tenge, rural districts.

**Least of all funds in the budgets of rural districts:**

- Eskeldinsky - 8 368.00 thousand tenge, Zholbarys batyr - 8 612.00 thousand tenge,
- Balykpsinsky - 9 106 thousand tenge, Bastobinsky - 10 690 thousand tenge,
- Berekensky - 15 886.00 thousand tenge, Akdalinsky - 16 170 thousand tenge, Yessebolatovsky - 17 025.00 thousand tenge.

The following costs are foreseen for **2020 in 184 budgets** of the fourth level of the Almaty region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 184 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 184 budgets 3-4 items of expenses

3. Government capital expenditures– in 64 budgets

4. Representative, executive and other bodies performing general public administration functions– in 181 budget
5. Management of communal property of a city of district significance, village, township, rural district – in 1 budget
6. Street lighting in settlements – in 165 budgets
7. Sanitation of settlements – in 161 budget
8. The maintenance of burial places and the burial of rootless – in 29 budgets
9. Improvement of settlements – in 170 budgets
10. Improvement and gardening of settlements – in 180 budgets
11. Education – in 121 budget
12. Implementation of the state educational order in preschool educational institutions – in 30 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 155 budgets
14. Primary, basic secondary and general secondary education – in 68 budgets
15. Organization of free transportation of students to the nearest school and back in the countryside – in 71 budgets
16. Social assistance and social support – in 16 budgets
17. Providing social assistance to needy citizens at home – in 16 budgets
18. Culture, sport, tourism and information space – in 1 budget
19. Supporting local leisure activities – in 1 budget
20. Sports and recreational and sporting events at the local level – in 3 budgets
21. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 91 budgets
22. Transport and communications – in 47 budgets
23. Automobile transport – in 45 budgets
24. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 42 budgets
25. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 2 budgets
26. Transfers and return unused money – in 131 budget
27. Other – in 180 budgets

**Analysis of budget expenditures for 2021**
In 2021, most of the funds spent by the local community were allocated in the budgets:

- Kaskelen city - 1 456 404.00 thousand tenge, city Talgar - 809 667.00 thousand tenge, Zharkent city - 531 462.00 thousand tenge, the Rayymbek rural district - 515 160.00 thousand tenge,
- The village of Boraldai - 449 782.00 thousand tenge, the city of Esik - 434 198.00 thousand tenge, the Uzynagash village - 434 012.00 thousand tenge, Shonzhyn rural district - 412 600.00 thousand tenge, Energy rural constituencies - 408 162.00 thousand tenge,
- Elati rural district - 358 766.00 thousand tenge, Balpyk rural district - 348 352.00 thousand tenge, Irgeli rural district - 317 493.00 thousand tenge, Saryozeksky rural district - 316 008.00 tenge.

The smallest amount of funds is in the budgets of rural districts: Eskeldinsky - 8,952.00 thousand tenge, Zholbarys batyr - 9,214.00 thousand tenge, Balpyksky - 9,744.00 thousand tenge, Bastobinsky - 11,437.00 thousand tenge.

The following expenses are foreseen for 2021 in 184 budgets of the fourth level of the Almaty region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 184 budgets и 1 budget - services for the maintenance of the maslikhat of the region
2. The apparatus of the akim of the city of district significance, village, township, rural district – in 184 budgets 3-4 items of expenses
3. Government capital expenditures – in 65 budgets
4. Representative, executive and other bodies performing general public administration functions – in 184 budgets
5. Management of communal property of a city of district significance, village, township, rural district – in 1 budget
6. Street lighting in settlements – in 165 budgets
7. Sanitation of settlements – in 161 budget
8. The maintenance of burial places and the burial of rootless – in 28 budgets
9. Improvement of settlements – in 170 budgets
10. Improvement and gardening of settlements – in 179 budgets
11. Education – in 122 budgets
12. Implementation of the state educational order in preschool educational institutions – in 28 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 151 budgets

14. Primary, basic secondary and general secondary education – in 71 budgets

15. Organization of free transportation of students to the nearest school and back in the countryside – in 74 budgets

16. Culture, sport, tourism and information space – in 1 budget

17. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 90 budgets

18. Transport and communications – in 48 budgets

19. Automobile transport – in 46 budgets

20. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 42 budgets

21. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts, streets of settlements – in 2 budgets

22. Transfers and return unused money – in 130 budgets

23. Other – in 182 budgets
ATYRAU REGION

According to the Committee of Statistics, Atyrau region includes 7 districts, which include 1 city of regional significance, 1 city of regional significance, 65 rural districts. At the beginning of 2019, in the region 633,791 people lived. The most densely populated are the Zhylyoi, Kurmangazinsky and Inder regions.

Own fourth-level budgets have 63% of administrative units with a population of more than 2 thousand people. All 41 rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, united in regulatory legal acts at the district level, which indicates a low degree of involvement of deputies in the discussion with the population of local problems of local communities that require allocation of funds to solve them.

In total, 123 budgets for the total amount were adopted for the period 2019-2020: in 2019 - 8 132 282.00 thousand tenge, in 2020 - 5 362 067.00 thousand tenge, in 2021 - 5 380 423.00 thousand Tenge.

**Analysis of budget expenditures for 2019**

In 2019, most of the expenses for the local community were allocated in the budgets:

- Inderbor village - 1,723,857.00 thousand tenge, the city of Kulsary - 914,697.00 thousand tenge,
- Akkistau rural district - 640 567.00 thousand tenge, settlement Makat - 640 681.00 thousand tenge, Makhambet - 627 464.00 thousand tenge, Kurmangazy - 528 328.00 thousand tenge,
- Dossor village - 386,914.00 thousand tenge, Miyalinsky rural district - 306,430.00 thousand tenge.

The least funds are in the budgets of rural districts: Koktogai - 74 348.00 thousand tenge, Dingyzyl - 74 865.00 thousand tenge, Alginsky - 71 070.00 thousand tenge, Birliksky - 49 824.00 thousand tenge.

The following expenses are foreseen for 2019 in 41 budgets of the fourth level of Atyrau region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 41 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 41 budgets 5-6 items of expenditure
3. Representative, executive and other bodies performing general public administration functions – in 29 budgets
4. Government capital expenditures – in 29 budgets
5. Capital expenditures of subordinate state institutions and organizations – in 26 budgets
6. The organization of conservation of the state housing stock of the city of district significance, town, village, rural district – in 3 budgets
7. Management of communal property of a city of district significance, village, township, rural district – in 16 budgets
8. Street lighting in settlements – in 40 budgets
9. Sanitation of settlements – in 41 budgets
10. The maintenance of burial places and the burial of rootless – in 1 budget
11. Organization of water supply for settlements – in 7 budgets
12. Improvement of settlements – in 29 budgets
13. Improvement and gardening of settlements – in 39 budgets
14. Social assistance and social support – in 30 budgets
15. Providing social assistance to needy citizens at home – in 30 budgets
16. Education – in 39 budgets
17. Implementation of the state educational order in preschool educational institutions – in 13 budgets
18. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 59 budgets
19. Primary, basic secondary and general secondary education – in 2 budgets
20. Organization of free transportation of students to the nearest school and back in the countryside – in 2 budgets
21. Culture, sport, tourism and information space – in 35 budgets
22. Supporting local leisure activities – in 35 budgets
23. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 40 budgets
24. Transport and communications – in 9 budgets
25. Automobile transport – in 8 budgets
26. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 8 budgets

27. Construction and reconstruction of roads in cities of regional significance, villages, towns, rural districts - in 1 budget

28. Transfers to higher budgets and budget exemptions – in 12 budgets

29. Other – in 41 budgets for 1-2 items of expenditure

### Analysis of budget expenditures for 2020

In 2020, **most of the expenses** for the local community were allocated in the budgets:

- Makat village - 458 829.00 thousand tenge, Makhambet rural district - 478 961.00 thousand tenge
- Inderbor village - 386 545.00 thousand tenge, the city of Kulsary - 370 122.00 thousand tenge, Kurmangazy - 364 357.00 thousand tenge, Dossor village - 302 966.00 thousand tenge.

**The smallest amount** of funds is in the budgets of rural districts: Birliksky - 37 987.00 thousand tenge, Akkolsky - 41 833.00 thousand tenge, Dyngyzyl - 46 635.00 thousand tenge.

The following expenses are foreseen for **2020 in 41 budgets** of the fourth level of Atyrau region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 41 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 41 budgets 5-6 items of expenditure
3. Representative, executive and other bodies performing general public administration functions– in 29 budgets
4. Government capital expenditures– in 6 budgets
5. Capital expenditures of subordinate state institutions and organizations– in 6 budgets
6. Management of communal property of a city of district significance, village, township, rural district– in 1 budget
7. Street lighting in settlements – in 38 budgets
8. Sanitation of settlements– in 39 budgets
9. Organization of water supply for settlements– in 5 budgets
10. Improvement of settlements– in 28 budgets
11. Improvement and gardening of settlements – in 35 budgets
12. Social assistance and social support – in 29 budgets
13. Providing social assistance to needy citizens at home – in 28 budgets
14. Education – in 39 budgets
15. Implementation of the state educational order in preschool educational institutions – in 13 budgets
16. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 59 budgets
17. Primary, basic secondary and general secondary education – in 2 budgets
18. Organization of free transportation of students to the nearest school and back in the countryside – in 2 budgets
19. Culture, sport, tourism and information space – in 35 budgets
20. Supporting local leisure activities – in 35 budgets
21. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 40 budgets
22. Transport and communications – in 8 budgets
23. Automobile transport – in 7 budgets
24. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 19 budgets
25. Transfers to higher budgets and budget exemptions – in 2 budgets
26. Other – in 41 budgets for 1-2 items of expenditure

**Analysis of budget expenditures for 2021**

In 2021, most of the funds spent by the local community were allocated in the budgets:

- Makhambet rural district - 478 961.00 thousand tenge, the village of Makat - 458 829.00 thousand tenge,
- Inderbor village - 386 545.00 thousand tenge, the city of Kulsary - 370 325.00 thousand tenge, the rural district of Kurmangazy - 364 357.00 thousand tenge, the village of Dossor - 302 966.00 thousand tenge.

**The smallest amount of funds** is in the budgets of rural districts: Birliksky - 37 987.00 thousand tenge, Akkolsky - 41 833.00 thousand tenge, Dyngyzyl - 46 635, 00 thousand tenge.
The following expenses are foreseen for 2021 in 41 budgets of the fourth level of Atyrau region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 41 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 41 budgets 5-6 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 29 budgets

4. Government capital expenditures– in 6 budgets

5. Capital expenditures of subordinate state institutions and organizations– in 6 budgets

6. Management of communal property of a city of district significance, village, township, rural district– in 1 budget

7. Street lighting in settlements – in 38 budgets

8. Sanitation of settlements– in 39 budgets

9. Organization of water supply for settlements– in 5 budgets

10. Improvement of settlements– in 28 budgets

11. Improvement and gardening of settlements – in 35 budgets

12. Social assistance and social support– in 29 budgets

13. Providing social assistance to needy citizens at home– in 29 budgets

14. Education – in 39 budgets

15. Implementation of the state educational order in preschool educational institutions– in 13 budgets

16. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 59 budgets

17. Primary, basic secondary and general secondary education– in 2 budgets

18. Organization of free transportation of students to the nearest school and back in the countryside – in 2 budgets

19. Culture, sport, tourism and information space– in 35 budgets

20. Supporting local leisure activities– in 35 budgets

21. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 40 budgets
22. Transport and communications – in 8 budgets
23. Automobile transport – in 7 budgets
24. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 8 budgets
25. Transfers to higher budgets and budget exemptions – in 2 budgets
26. Other – in 41 budgets for 1-2 items of expenditure
EAST KAZAKHSTAN REGION

According to the Committee of Statistics, the East Kazakhstan region includes 15 districts, which include 5 cities of regional significance, 6 cities of regional significance, 227 rural districts and towns. At the beginning of 2019, in the region 1 378 527 people lived. The most densely populated are Ayagoz, Urdzhark, Altai and Glubokovsky areas.

Own fourth-level budgets have 38% of administrative units with a population of more than 2 thousand people. All 88 rural districts, towns and cities of district subordination have budgets for a three-year period, with the exception of 4 in 2019.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a diverse degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them.

In total, for the period 2019-2020, 264 budgets for the total amount were adopted: in 2019 - 7 717 574.50 thousand tenge, in 2020 - 3 593 654.00 thousand tenge, in 2021 - 3 645 925.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, most of the expenses for the local community were allocated in the budgets:

- Ayagoz city - 914 003.30 thousand tenge, Altai city - 796 896.60 thousand tenge, Shemonaihka city - 486 758.00 thousand tenge, Zaysan city - 409 554.90 thousand tenge,
- Glubokoe village - 311 599.90 thousand tenge, Ulken of the Naryn rural district - 306 709.00 thousand tenge.

The smallest amount of funds in the budgets of the village of Oktyabrsky is 27 035 thousand tenge and the rural district of Tolegen Tokhtarova - 28 472.20 thousand tenge.

The following expenses are envisaged for 2019 in 84 budgets of the fourth level of the East Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 84 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 84 budgets5-6 items of expenditure
3. Representative, executive and other bodies performing general public administration functions – in 80 budgets
4. Department of finance of the district (city of regional significance) – in 2 budgets
5. Government capital expenditures – in 58 budgets
6. Capital expenditures of subordinate state institutions and organizations – in 2 budgets
7. The organization of conservation of the state housing stock of the city of district significance, town, village, rural district – in 1 budget
8. Management of communal property of a city of district significance, village, township, rural district – in 3 budgets
9. Street lighting in settlements – in 79 budgets
10. Sanitation of settlements – in 79 budgets
11. The maintenance of burial places and the burial of rootless – in 11 budgets
12. Organization of water supply for settlements – in 21 budgets
13. Improvement of settlements – in 81 budget
14. Improvement and gardening of settlements – in 83 budgets
15. Providing local employment – in 7 budgets
16. Social assistance and social support – in 15 budgets
17. Providing social assistance to needy citizens at home – in 9 budgets
18. Other social assistance and social security services – in 7 budgets
19. Education – in 13 budgets
20. Implementation of the state educational order in preschool educational institutions – in 4 budgets
21. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 15 budgets
22. Primary, basic secondary and general secondary education – in 2 budgets
23. Organization of free transportation of students to the nearest school and back in the countryside – in 2 budgets
24. Culture, sport, tourism and information space – in 30 budgets
25. Sport – in 17 budgets
26. Supporting local leisure activities – in 22 budgets
27. Sports and recreational and sporting events at the local level – in 17 budgets
28. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 30 budgets

29. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi»- in 1 budget

30. Transport and communications– in 68 budgets

31. Automobile transport– in 65 budgets

32. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 68 budgets

33. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 4 budgets

34. Transfers to higher budgets, budget withdrawals and refunds – в 54 бюджетах

35. Other – in 59 budgets

**Analysis of budget expenditures for 2020**

In 2019, most of the expenses for the local community were allocated in the budgets:

- Altai city - 321 776.00 thousand tenge, Shemonaiha city - 321 056.00 thousand tenge,
- Zaysan city - 271 378.00 thousand tenge, Ayagoz city - 238 862.00 thousand tenge, Kalbatau rural district - 194 693.00 thousand tenge.

Least of all funds in the budgets of rural districts:

- Tarlaulinsky - 10 720.00 thousand tenge, Tarbagatai - 12 462.00 thousand tenge,
- Tolegen of Tokhtarovsky - 14 179.00 thousand tenge, Bozanbaisky - 14 727.00 thousand tenge, Barshatassky - 14 957.00 thousand tenge,
- Saratov - 15 978.00 thousand tenge.

The following expenses are envisaged for 2020 in 88 budgets of the fourth level of the East Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 88 budgets1-2 items of expenses

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 88 budgets4-5 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 85 budgets
4. Government capital expenditures – in 30 budgets
5. Street lighting in settlements – in 79 budgets
6. Sanitation of settlements – in 77 budgets
7. The maintenance of burial places and the burial of rootless – in 12 budgets
8. Organization of water supply for settlements – in 1 budget
9. Improvement of settlements – in 81 budget
10. Improvement and gardening of settlements – in 65 budgets
11. Providing local employment – in 7 budgets
12. Social assistance and social support – in 15 budgets
13. Providing social assistance to needy citizens at home – in 9 budgets
14. Other social assistance and social security services – in 7 budgets
15. Education – in 13 budgets
16. Implementation of the state educational order in preschool educational institutions – in 4 budgets
17. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 15 budgets
18. Primary, basic secondary and general secondary education – in 2 budgets
19. Organization of free transportation of students to the nearest school and back in the countryside – in 2 budgets
20. Culture, sport, tourism and information space – in 31 budgets
21. Sport – in 16 budgets
22. Supporting local leisure activities – in 21 budgets
23. Sports and recreational and sporting events at the local level – in 16 budgets
24. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 20 budgets
25. Transport and communications – in 70 budgets
26. Automobile transport – in 70 budgets
27. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 70 budgets
28. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget
29. Transfers to higher budgets, budget exemptions – in 6 budgets

30. Other – in 40 budgets

**Analysis of budget expenditures for 2021**

В 2019 году больше всего на расходы местного сообщества заложено средств в бюджетах:

- Altai city - 328 725.00 thousand tenge, Shemonaikha city - 323 383.00 thousand tenge, Zaysan city - 275 957.00 thousand tenge,
- Ayagoz city - 249 454.00 thousand tenge, Kalbatau rural district - 200 534.00 thousand tenge.

The smallest amount of funds in the budgets of rural districts: Tarlaulinsky - 10 804.00 tenge, Tarbagatai - 12 612.00 thousand tenge, Tolegen Tokhtarovsky - 14 452.00 thousand tenge, Bozanbaevsky - 14 889.00 thousand tenge, Barshatassky - 15 146.00 thousand tenge.

The following expenses are foreseen for 2021 in **88 budgets** of the fourth level of the East Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 88 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district – in 84 budgets
3. Representative, executive and other bodies performing general public administration functions – in 85 budgets
4. Government capital expenditures – in 30 budgets
5. Street lighting in settlements – in 78 budgets
6. Sanitation of settlements – in 77 budgets
7. The maintenance of burial places and the burial of rootless – in 12 budgets
8. Organization of water supply for settlements – in 1 budget
9. Improvement of settlements – in 81 budgets
10. Improvement and gardening of settlements – in 66 budgets
11. Providing local employment – in 7 budgets
12. Social assistance and social support – in 15 budgets
13. Providing social assistance to needy citizens at home – in 9 budgets
14. Other social assistance and social security services – in 7 budgets
15. Education – in 13 budgets
16. Implementation of the state educational order in preschool educational institutions – in 4 budgets

17. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 15 budgets

18. Primary, basic secondary and general secondary education – in 2 budgets

19. Organization of free transportation of students to the nearest school and back in the countryside – in 2 budgets

20. Culture, sport, tourism and information space – in 28 budgets

21. Sport – in 16 budgets

22. Supporting local leisure activities – in 21 budgets

23. Sports and recreational and sporting events at the local level – in 16 budgets

24. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 19 budgets

25. Transport and communications – in 70 budgets

26. Automobile transport – in 67 budgets

27. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 70 budgets

28. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget

29. Transfers to higher budgets, budget exemptions – in 6 budgets

30. Other – in 38 budgets
JAMBYL REGION

According to the Statistics Committee, Zhambyl oblast includes 10 districts, which include 1 city of regional significance, 3 cities of regional significance, 151 rural districts. At the beginning of 2019, 1,125,442 people lived in the region. The most densely populated are Kordaysky, Bayzaksky, Shuisky, Zhambylsky and Merkensky areas.

76% of administrative units with a population of more than 2 thousand people have their own budgets of the fourth level. In 2019, 102 budgets were adopted, in 2020-2021. - 118 budgets of rural districts, towns and cities of regional subordination.

Budget Acceptance Procedure

All budgets were adopted in the format of decisions of maslikhats, united in regulatory legal acts at the district level, which indicates a low degree of involvement of deputies in the discussion with the population of local problems of local communities that require allocation of funds to solve them.

In total, for the period 2019-2020, 354 budgets were adopted for the total amount: in 2019 - 15,988,009.00 thousand tenge, in 2020 - 11,076,714.00 thousand tenge, in 2021 - 11,861,845.00 thousand tenge.

Analysis of budget expenditures for 2019

In 2019, most of the expenses of the local community were allocated in the budgets of rural districts:

- Tolebi - 921 738.00 thousand tenge, Kordaysky - 889 238.00 thousand tenge,
- The city of Shu - 784081.00 thousand tenge, the city of Zhanatas - 768 029.00 thousand tenge, Baiterek - 723 833.00 thousand tenge,
- Asinsky - 655665.00 thousand tenge, the city of Karatau - 572 348.00 thousand tenge,
- Sarykemersky - 471 805.00 thousand tenge, Merken - 432 264.00 thousand tenge, the village of Bauyrzhan Momyshuly - 442 300.00 thousand tenge.

The smallest amount of funds is in the budgets of rural districts: Temirbek - 22 409.00 thousand tenge, Aksu - 29 658.00 thousand tenge, Kenensky - 34 143.00 thousand tenge, Akbastau - 34 348.00 thousand tenge, Koragatinsky - 37 796.00 thousand tenge.

The following expenses are envisaged for 2019 in 102 budgets of the fourth level of the Zhambyl region. These are expenses for:
1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 102 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district – in 102 budgets

3. Government capital expenditures – in 102 budgets

4. Capital expenditures of subordinate state institutions and organizations – in 7 budgets

5. Street lighting in settlements – in 97 budgets

6. Sanitation of settlements – in 86 budgets

7. The maintenance of burial places and the burial of rootless – in 3 budgets

8. Organization of water supply for settlements – in 20 budgets

9. Improvement and gardening of settlements – in 100 budgets

10. Education – in 93 budgets

11. Implementation of the state educational order in preschool educational institutions – in 16 budgets

12. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 88 budgets

13. Organization of free transportation of students to the nearest school and back in the countryside – in 41 budgets

14. Culture, sport, tourism and information space – in 12 budgets

15. Supporting local leisure activities – in 12 budgets

16. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 98 budgets

17. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besi» – in 4 budgets

18. Transport and communications – in 58 budgets

19. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 48 budgets

20. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 33 budgets

21. Transfers to上级预算 – in 12 budgets

22. Other – in 98 budgets
Analysis of budget expenditures for 2020

In 2020, most of the expenses of the local community were allocated in the budgets of rural districts:

- Kordaysky - 633 975.00 thousand tenge, the city of Shu - 606 002.00 thousand tenge,
- Zhanatas city - 487 871.00 thousand tenge, Tolebi - 378 946.00 thousand tenge, Kulansky - 361 581.00 thousand tenge, the village of Bauyrzhan Momysuly - 323 212.00 thousand tenge,
- Merkensky - 253 414.00 thousand tenge, Lugovsky - 245 351.00 thousand tenge, Asinsky - 229 254.00 thousand tenge, Sortobinsky - 207 945.00 thousand tenge.

Least of all funds in the budgets of rural districts: Temirbek - 19 803.00 thousand tenge, Ryskulovsky - 21 821.00 thousand tenge, S. Shakirova - 21 911.00 thousand tenge, Kenensky - 21 926.00 thousand tenge.

The following expenses are envisaged for 2020 in 118 budgets of the fourth level of the Zhambyl region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 113 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district – in 118 budgets

3. Government capital expenditures – in 72 budgets

4. Capital expenditures of subordinate state institutions and organizations – in 5 budgets

5. Street lighting in settlements – in 108 budgets

6. Sanitation of settlements – in 97 budgets

7. The maintenance of burial places and the burial of rootless – in 4 budgets

8. Organization of water supply for settlements – in 18 budgets

9. Improvement and gardening of settlements – in 106 budgets

10. Education – in 94 budgets

11. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 85 budgets

12. Organization of free transportation of students to the nearest school and back in the countryside – in 48 budgets

13. Culture, sport, tourism and information space – in 12 budgets

14. Supporting local leisure activities – in 11 budgets
15. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 91 budgets

16. Transport and communications– in 39 budgets

17. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 38 budgets

18. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 35 budgets

19. Other – in 91 budgets

**Analysis of budget expenditures for 2021**

In 2021, most of the expenses of the local community were allocated in the budgets of rural districts:

- Kordaysky - 659,498.00 thousand tenge, the city of Shu - 603,920.00 thousand tenge,
- Kulansky - 526 022.00 thousand tenge, the city of Zhanatas - 501790.00 thousand tenge,
- Tolebi - 383 334.00 thousand tenge, Lugovsky - 326 776.00 thousand tenge, the village of Bauyrzhan Momyshuly - 323 212.00 thousand tenge,
- Merkensky - 254 356.00 thousand tenge, Asinsky - 230 254.00 thousand tenge, Sortobinsky - 207 945.00 thousand tenge, Moyynkumsky - 201 378.00 thousand tenge.

The smallest amount of funds is in the budgets of rural districts: Temirbek - 21 963.00 thousand tenge, Kenensky - 22 089.00 thousand tenge, Ryskulovsky - 22 089.00 thousand tenge, Kyzylauit - 22 700.00 thousand tenge.

The following expenses are foreseen for 2021 in 118 budgets of the fourth level of the Zhambyl region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 118 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 118 budgets for 4 items

3. Government capital expenditures– in 75 budgets

4. Capital expenditures of subordinate state institutions and organizations– in 5 budgets

5. Street lighting in settlements – in 114 budgets

6. Sanitation of settlements– in 101 budgets
7. The maintenance of burial places and the burial of rootless – in 3 budgets
8. Organization of water supply for settlements – in 19 budgets
9. Improvement and gardening of settlements – in 110 budgets
10. Education – in 98 budgets
11. Implementation of the state educational order in preschool educational institutions – in 17 budgets
12. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 89 budgets
13. Organization of free transportation of students to the nearest school and back in the countryside – in 52 budgets
14. Culture, sport, tourism and information space – in 11 budgets
15. Supporting local leisure activities – in 11 budgets
16. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 96 budgets
17. Transport and communications – in 40 budgets
18. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 36 budgets
19. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 13 budgets
20. Other – in 97 budgets
WEST-KAZAKHSTAN REGION

According to the Statistics Committee, the West Kazakhstan region includes 12 districts, which include 1 city of regional significance, 1 city of regional significance, 154 rural districts. At the beginning of 2019, in the region 656,354 people lived. The most densely populated are Burlinsky, Baitereksky, Akzhaiksky and Terektsinsky areas.

47% of administrative units with a population of more than 2 thousand people have their own fourth-level budgets. All 74 budgets of rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a diverse degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them.

In total for the period 2019-2020 were adopted 222 budgets for the total amount: in 2019 - 1 657 851.00 thousand tenge, in 2020 - 2 774 675.00 thousand tenge, in 2021 - 2 858 523.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, most of the expenses for the local community were allocated in the budgets:

- Aksai city - 1,184,758.00 thousand tenge,
- rural districts: Chingirlau - 270 977.00 thousand tenge, Zhanibek - 262 031.00 thousand tenge, Taskalinsky - 261 701.00 thousand tenge, Chapaevsky - 255 402.00 thousand tenge, Karatobinsky - 218 224.00 thousand tenge, Zhangalinsky - 210 932.00 thousand tenge.

The smallest amount of funds in the budgets of rural districts: Zhanazholsky - 18 897.00 thousand tenge, Makhambet - 24 988.00 thousand tenge, Buruldinsky - 30 607.00 thousand tenge, Trekinsky - 30 756.00 thousand tenge, Kushumsky - 30,817.00 thousand tenge.

The following expenses are provided for 2019 in 74 budgets of the fourth level of the West Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 39 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 74 budgets 1-2 items of expenses
3. Representative, executive and other bodies performing general public administration functions – in 39 budgets

4. Government capital expenditures – in 8 budgets

5. Capital expenditures of subordinate state institutions and organizations – in 1 budget

6. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district – in 1 budget

7. Street lighting in settlements – in 38 budgets

8. Sanitation of settlements – in 28 budgets

9. The maintenance of burial places and the burial of rootless – in 3 budgets

10. Organization of water supply for settlements – in 3 budgets

11. Improvement of settlements – in 39 budgets

12. Improvement and gardening of settlements – in 37 budgets

13. Education – in 25 budgets

14. Implementation of the state educational order in preschool educational institutions – in 2 budgets

15. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 30 budgets

16. Primary, basic secondary and general secondary education – in 13 budgets

17. Organization of free transportation of students to the nearest school and back in the countryside – in 13 budgets

18. Healthcare – in 5 budgets

19. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 5 budgets

20. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 20 budgets

21. Transport and communications – in 38 budgets

22. Automobile transport – in 16 budgets

23. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 14 budgets

24. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 3 budgets
25. Transfers to higher budgets and refunds- in 6 budgets
26. Other – in 18 budgets

**Analysis of budget expenditures for 2020**

In 2020, most of the expenses for the local community were allocated in the budgets:

- Aksay city - 805,920.00 thousand tenge,
- rural districts: Chingirlau - 264,224.00 thousand tenge, Kzatalovsky - 256,091.00 thousand tenge, Karatobinsky - 226,927.00 thousand tenge, Zhanibeksky - 222,108.00 thousand tenge.

The smallest amount of funds in the budgets of rural districts: Zhanazholsky - 13,521.00 thousand tenge, Akkozynsky - 19,163.00 thousand tenge, Kayyndinsky - 21,153.00 thousand tenge, Zhusandoysky - 21,466.00 thousand tenge, Briksky - 21,748.00 thousand tenge.

The following expenses are foreseen for 2020 in 74 budgets of the fourth level of the West Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 74 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 74 budgets 3-4 items of expenses
3. Representative, executive and other bodies performing general public administration functions– in 74 budgets
4. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district– in 2 budgets
5. Street lighting in settlements – in 72 budgets
6. Sanitation of settlements– in 34 budgets
7. The maintenance of burial places and the burial of rootless– in 3 budgets
8. Organization of water supply for settlements– in 7 budgets
9. Improvement of settlements– in 2 budgets
10. Improvement and gardening of settlements – in 61 budgets
11. Education – in 33 budgets
12. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 42 budgets
13. Primary, basic secondary and general secondary education– in 16 budgets
14. Organization of free transportation of students to the nearest school and back in the countryside – in 16 budgets

15. Healthcare – in 26 budgets

16. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care– in 26 budgets

17. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 14 budgets

18. Transport and communications– in 34 budgets

19. Automobile transport– in 34 budgets

20. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 32 budgets

21. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 1 budget

22. Other – in 28 budgets

Analysis of budget expenditures for 2021

In 2021, the largest amount allocated to the expenses of the local community was budgeted:

- Aksay city - 942 253.00 thousand tenge,
- rural districts: Chingirlau - 266 271.00 thousand tenge, Kaztalovsky - 256 091.00 thousand tenge, Zhanibeksky - 222 108.00 thousand tenge, Karatobinsky - 212 004.00 thousand tenge.

The smallest amount of funds in the budgets of rural districts: Zhanazholsky - 13 521.00 thousand tenge, Koskolsky - 17 960.00 thousand tenge, Akkozinsky - 18 793.00 thousand tenge, Kayyndinsky - 21 153.00 thousand tenge, Zhusandoysky - 21 046.00 thousand tenge, Briksky - 21 748.00 thousand tenge.

The following expenses are foreseen for 2021 in 74 budgets of the fourth level of the West Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 74 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 74 budgets 3-4 items of expenses

Government capital expenditures– in 1 budget
3. Representative, executive and other bodies performing general public administration functions – in 74 budgets
4. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district – in 2 budgets
5. Street lighting in settlements – in 72 budgets
6. Sanitation of settlements – in 34 budgets
7. The maintenance of burial places and the burial of rootless – in 3 budgets
8. Organization of water supply for settlements – in 7 budgets
9. Improvement of settlements – in 74 budgets
10. Improvement and gardening of settlements – in 62 budgets
11. Education – in 33 budgets
12. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 42 budgets
13. Primary, basic secondary and general secondary education – in 16 budgets
14. Organization of free transportation of students to the nearest school and back in the countryside – in 15 budgets
15. Healthcare – in 26 budgets
16. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 26 budgets
17. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 10 budgets
18. Transport and communications – in 34 budgets
19. Automobile transport – in 34 budgets
20. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 32 budgets
21. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget
22. Other – in 20 budgets
KARAGANDA REGION

According to the Committee on Statistics, the Karaganda region includes 9 districts, which include 9 cities of regional significance, 2 cities of regional significance, 188 rural districts and villages. At the beginning of 2019, in the region 1,376,685 people lived. The most densely populated areas are Kazybek bi, Oktyabrsky, Bukhar-Zhyrau, Abai.

45% of administrative units with a population of more than 2 thousand people have their own fourth-level budgets. In 2019, 27, in 2020-2021 - 109 was adopted budgets of rural districts, towns and cities of regional subordination each have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a diverse degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them.

In total, for the period 2019-2020, 245 budgets were adopted for the total amount: in 2019 - 4 064 207.00 thousand tenge, in 2020 - 7 923 103.00 thousand tenge, in 2021 - 6 388 071.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, most of the expenses for the local community were allocated in the budgets:

- Atasu village - 839365.00 thousand tenge, the city of Abai - 674 240.00 thousand tenge,
- Karkaralinsk city - 457,410.00 thousand tenge,
- Topar settlement - 290 730.00 thousand tenge, Osakarovka settlement - 277 297.00 thousand tenge, Molodezhny settlement - 202 100.00 thousand tenge.

Least of all funds in the budgets of rural districts: Bidaik - 20 942.00 thousand tenge, Eralie - 21 211.00 thousand tenge, Kyrgyz - 25 094.00 thousand tenge, Esil - 25 597.00 thousand tenge, Pionersky - 27 665.00 thousand tenge, Korneevsky - 29,612.00 thousand tenge.

The following expenses are provided for 2019 in 27 budgets of the fourth level of the Karaganda region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 27 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 27 budgets 5-6 items of expenditure
3. Representative, executive and other bodies performing general public administration functions— in 27 budgets

4. Government capital expenditures— in 12 budgets

5. Management of communal property of a city of district significance, village, township, rural district— in 3 budgets

6. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district— in 3 budgets

7. Street lighting in settlements – in 27 budgets

8. Sanitation of settlements – in 16 budgets

9. The maintenance of burial places and the burial of rootless— in 2 budgets

10. Organization of water supply for settlements— in 13 budgets

11. Improvement of settlements— in 27 budgets

12. Improvement and gardening of settlements – in 23 budgets

13. Education – in 20 budgets

14. Implementation of the state educational order in preschool educational institutions— in 6 budgets

15. Preschool education and training and the organization of medical services in organizations of preschool education and training— in 25 budgets

16. Primary, basic secondary and general secondary education— in 12 budgets

17. Organization of free transportation of students to the nearest school and back in the countryside – in 12 budgets

18. Culture, sport, tourism and information space – in 1 budget

19. Sport – in 1 budget

20. Sports and recreational and sporting events at the local level– in 1 budget

21. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020— in 21 budgets

22. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi»— in 1 budget

23. Transport and communications– in 27 budgets


25. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 27 budgets
26. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 6 budgets

27. Transfers to higher budgets and refunds- in 3 budgets

28. Other – in 27 budgets 1-2 items of expenses

**Analysis of budget expenditures for 2020**

In 2020, most of the expenses for the local community were allocated in the budgets:

- Zhezdy settlement - 567 624.00 thousand tenge, Ulytau rural district - 544 673.00 thousand tenge,
- Agadyr village - 453 917.00 thousand tenge, the city of Abai - 424 545.00 thousand tenge, Aksu-Ayulinsky rural district - 419 693.00 thousand tenge,
- Atasu settlement - 331,141.00 thousand tenge, Nura settlement - 319,885.00 thousand tenge,
- The city of Karkaralinsk - 237 786.00 thousand tenge, the village of Aktogaysky - 227 847.00 thousand tenge.

Least of all funds for local community spending in budgets:

- Zhambyl village - 10 957.00 thousand tenge, Kulanotpes village - 12 579.00 thousand tenge,
- Tkenecty village - 13 930.00 thousand tenge, Balyktikol village - 15 183.00 thousand tenge,
- Zharaspay village - 16 130.00 thousand tenge, Akhmet village - 16 169.00 thousand tenge, Sonaly village - 16 186.00 thousand tenge, Kulanutpes village - 16 687.00 thousand tenge, rural districts: Torangalyk - 16 563.00 thousand tenge, Karim Mynbaev - 16 750.00 thousand tenge.

The following expenses are envisaged for 2020 in 109 budgets of the fourth level of the Karaganda region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 109 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 109 budgets 3-4 items of expenses
3. Representative, executive and other bodies performing general public administration functions– in 109 budgets
4. Government capital expenditures– in 68 budgets
5. Capital expenditures of subordinate state institutions and organizations– in 2 budgets
6. Street lighting in settlements – in 107 budgets
7. Sanitation of settlements – in 51 budgets
8. The maintenance of burial places and the burial of rootless – in 2 budgets
9. Organization of water supply for settlements – in 25 budgets
10. Improvement of settlements – in 109 budgets 1-2 items of expenses
11. Improvement and gardening of settlements – in 67 budgets
12. Education – in 45 budgets
13. Implementation of the state educational order in preschool educational institutions – in 11 budgets
14. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 46 budgets
15. Primary, basic secondary and general secondary education – in 25 budgets
16. Organization of free transportation of students to the nearest school and back in the countryside – in 25 budgets
17. Social assistance and social support – in 8 budgets
18. Providing social assistance to needy citizens at home – in 8 budgets
19. Culture, sport, tourism and information space – in 3 budgets
20. Supporting local leisure activities – in 3 budgets
21. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 8 budgets
22. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi» – in 1 budget
23. Transport and communications – in 81 budgets
24. Automobile transport – in 81 budgets
25. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – в 81 бюджете
26. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 6 budgets
27. Other – in 18 budgets

**Analysis of budget expenditures for 2021**

In 2021, **most of the funds** spent by the local community were allocated in the budgets:
• Ulytau rural district - 491,758.00 thousand tenge, the city of Abai - 424,560.00 thousand tenge,
• Zhezdy settlement - 367,904.00 thousand tenge, Atasu settlement - 344,611.00 thousand tenge, Agadyr settlement - 322,638.00 thousand tenge,
• The city of Karkaralinsk - 240,615.00 thousand tenge, the village of Nura - 256,179.00 thousand tenge, the village of Osakarovka - 202,380.00 thousand tenge.

Least of all funds for local community spending in budgets:
• Zhambyl settlement - 10,377.00 thousand tenge, Kulanotpes village - 11,823.00 thousand tenge,
• Tkenekty village - 13,266.00 thousand tenge, rural district of Karamende bi - 13,868.00 thousand tenge,
• Akoysky rural district - 14,104.00 thousand tenge, the village of Balyktykol - 14,463.00 thousand tenge, the village of Okrug Torangalyk - 14,471.00 thousand tenge.

The following expenses are foreseen for 2021 in 109 budgets of the fourth level of the Karaganda region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district in 109 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district in 109 budgets
3. 3-4 items of expenses
3. Representative, executive and other bodies performing general public administration functions in 109 budgets
4. Government capital expenditures in 60 budgets
5. Street lighting in settlements in 104 budgets
6. Sanitation of settlements in 44 budgets
7. The maintenance of burial places and the burial of rootless in 2 budgets
8. Organization of water supply for settlements in 25 budgets
9. Improvement of settlements in 109 budgets
10. Improvement and gardening of settlements in 59 budgets
11. Education in 45 budgets
12. Implementation of the state educational order in preschool educational institutions in 9 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training in 46 budgets
14. Primary, basic secondary and general secondary education – in 25 budgets
15. Organization of free transportation of students to the nearest school and back in the countryside – in 25 budgets
16. Social assistance and social support – in 8 budgets
17. Providing social assistance to needy citizens at home – in 8 budgets
18. Culture, sport, tourism and information space – in 2 budgets
19. Supporting local leisure activities – in 2 budgets
20. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 8 budgets
21. Transport and communications – in 74 budgets
22. Automobile transport – in 74 budgets
23. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 73 budgets
24. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts - in 3 budgets
25. Other – in 16 budgets
KOSTANAY REGION

According to the Committee of Statistics, Kostanay oblast includes 16 districts, which include 4 cities of regional significance, 2 cities of regional significance, 222 rural districts. At the beginning of 2019, in the region 872,795 people lived. The most densely populated are Kostanay, Karabalyksky, Denisovsky districts.

19% of administrative units with a population of more than 2 thousand people have their own fourth-level budgets. All 42 rural districts, towns and cities of regional subordination have budgets for a three-year period.

Budget Acceptance Procedure

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a diverse degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them.

In total, 123 budgets for the total amount were adopted for the period 2019-2020: in 2019 - 6,167,104.80 thousand tenge, in 2020 - 4,135,087.70 thousand tenge, in 2021 - 3,718,262.00 thousand tenge.

Analysis of budget expenditures for 2019

In 2019, most of the expenses for the local community were allocated in the budgets:

- City of Zhitikar - 910,753.80 thousand tenge, Fedorovsky - 444,924.60 thousand tenge, s. Borovsky - 440,011.60 thousand tenge, s. Auliekol - 421,044.00 thousand tenge,
- Tobyl city - 381,359.20 thousand tenge, Uzunkolsky - 376,943.70 thousand tenge,
- Karasu village - 257,472.50 thousand tenge, Sarykol village - 244,190.10 thousand tenge, Tobol village - 208,711.90 thousand tenge, Uyet rural district - 208,711.90 thousand tenge, Karabalyk village - 204,280,90 thousand tenge.

The least funds for local expenses in the budgets of rural districts: Dievsky - 17,854.80 thousand tenge, Moscow - 18,725.10, thousand tenge, Zheleznodorozhny - 18,746.20 thousand tenge, Kustanaysky - 19,509.60 thousand tenge, Ozerny - 19,592.90 thousand tenge, Sadchikovsky - 19,990.10 thousand tenge.

The following expenses are provided for 2019 in 41 budgets of the fourth level of the Kostanay region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 41 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 41 budgets 4-5 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 41 budgets

4. Government capital expenditures– in 14 budgets

5. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district– in 2 budgets

6. Street lighting in settlements – in 40 budgets

7. Sanitation of settlements– in 28 budgets

8. The maintenance of burial places and the burial of rootless– in 9 budgets

9. Organization of water supply for settlements– in 1 budget

10. Improvement of settlements– in 41 budgets

11. Improvement and gardening of settlements – in 39 budgets

12. Education – in 32 budgets

13. Implementation of the state educational order in preschool educational institutions– in 5 budgets

14. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 41 budgets

15. Primary, basic secondary and general secondary education– in 18 budgets

16. Organization of free transportation of students to the nearest school and back in the countryside – in 18 budgets

17. Culture, sport, tourism and information space– in 8 budgets

18. Supporting local leisure activities– in 1 budget

19. Sport – in 8 budgets

20. Sports and recreational and sporting events at the local level– in 8 budgets

21. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besi»– in 5 budgets

22. Transport and communications– in 37 budgets

23. Automobile transport– in 37 budgets

24. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 37 budgets

25. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 4 budgets
26. Transfers to higher budgets, return on unused funds, cash shortages, loan repayments- in 21 budgets
27. Used budget balances– in 12 budgets
28. Other – in 10 budgets

**Analysis of budget expenditures for 2020**

In 2020, **most of the expenses** for the local community were allocated in the budgets:

- Zhitikara city - 390 547.70 thousand tenge, Tobyl city - 370 449.00 thousand tenge,
- Auliekol village - 326,772.00 thousand tenge,
- rural districts of Fedorovsky - 295,218.00 thousand tenge, Uzunkolsky - 210,145.00 thousand tenge.

**Least of all funds** for local expenses in the budgets of rural districts:

- Zheleznodorozhny - 15 667.00 thousand tenge, Dievsky - 16 138.00 thousand tenge,
- Aysarinsky - 17 307.00 thousand tenge, Kustanai - 17 638.00 thousand tenge, Asenkritovsky - 17 967.00 thousand tenge,
- Moscow - 19 518.00 thousand tenge, Pervomaisk - 19 518.00 thousand tenge.

The following expenses are foreseen for **2020 in 41 budgets** of the fourth level of the Kostanay region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 41 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 41 budgets 4-5 items of expenditure
3. Representative, executive and other bodies performing general public administration functions– in 41 budgets
4. Government capital expenditures– in 1 budget
5. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district– in 2 budgets
6. Street lighting in settlements – in 40 budgets
7. Sanitation of settlements– in 29 budgets
8. The maintenance of burial places and the burial of rootless– in 10 budgets
9. Organization of water supply for settlements– in 1 budget
10. Improvement of settlements– in 40 budgets
11. Improvement and gardening of settlements – in 39 budgets

12. Education – in 33 budgets

13. Implementation of the state educational order in preschool educational institutions – in 5 budgets

14. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 41 budgets

15. Primary, basic secondary and general secondary education – in 19 budgets

16. Organization of free transportation of students to the nearest school and back in the countryside – in 19 budgets

17. Social assistance and social support – in 12 budgets

18. Providing local employment – in 12 budgets

19. Providing social assistance to needy citizens at home – in 11 budgets

20. Culture, sport, tourism and information space – in 14 budgets

21. Supporting local leisure activities – in 10 budgets

22. Sport – in 5 budgets

23. Sports and recreational and sporting events at the local level – in 5 budgets

24. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 1 budget

25. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi» – in 2 budgets

26. Transport and communications – in 35 budgets

27. Automobile transport – in 35 budgets

28. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 35 budgets

29. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget

30. Other – in 6 budgets

Analysis of budget expenditures for 2021

In 2021, most of the funds spent by the local community were allocated in the budgets:
• The city of Tobyl - 380 022.00 thousand tenge, the city of Zhitikara - 345 380.00 thousand tenge,
• Uzunkol rural district - 213 923.00 thousand tenge, the village of Karabalyk - 194 884.00 thousand tenge, the village of Auliekol - 180 866.00 thousand tenge.

**Least of all funds** for local expenses in the budgets of rural districts:
• Railway - 15 868.00 thousand tenge, Dievsky - 16 138.00 thousand tenge, Aisarinsky - 17 420.00 thousand tenge,
• Asenkritovsky - 18 221.00 thousand tenge, Kustanaysky - 18 267.00 thousand tenge, Moscow - 19 732.00 thousand tenge.

The following expenses are foreseen **for 2021 in 41 budgets** of the fourth level of the Kostanay region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 41 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 41 budgets 4-5 items of expenditure
3. Representative, executive and other bodies performing general public administration functions– in 41 budgets
4. Government capital expenditures– in 1 budget
5. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district– in 2 budgets
6. Street lighting in settlements – in 40 budgets
7. Sanitation of settlements– in 29 budgets
8. The maintenance of burial places and the burial of rootless– in 10 budgets
9. Organization of water supply for settlements– in 1 budget
10. Improvement of settlements– in 41 budgets
11. Improvement and gardening of settlements – in 39 budgets
12. Education – in 33 budgets
13. Implementation of the state educational order in preschool educational institutions– in 5 budgets
14. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 41 budgets
15. Primary, basic secondary and general secondary education– in 19 budgets
16. Organization of free transportation of students to the nearest school and back in the countryside – in 19 budgets
17. Social assistance and social support – in 12 budgets
18. Providing local employment – in 12 budgets
19. Providing social assistance to needy citizens at home – in 11 budgets
20. Culture, sport, tourism and information space – in 14 budgets
21. Supporting local leisure activities – in 10 budgets
22. Sport – in 5 budgets
23. Sports and recreational and sporting events at the local level – in 5 budgets
24. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 1 budget
25. Transport and communications – in 35 budgets
26. Automobile transport – in 37 budgets
27. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 35 budgets
28. Other – in 2 budgets
KYZYLORDA REGION

According to the Statistics Committee, Kyzylorda oblast includes 7 districts, which include 1 city of regional significance, 2 cities of regional subordination, 2 urban-type villages and 132 rural districts. At the beginning of 2019, in the region lived 801,481 people. The most densely populated are the Aral, Zhanakorgan, Kazalinsky, Shieli districts.

Own budgets of the fourth level have 50% of administrative units with a population of more than 2 thousand people. All 68 rural districts, towns and cities of regional subordination have budgets for a three-year period.

Budget Acceptance Procedure

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a diverse degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them.

In total for the period 2019-2020 for the total amount were adopted 204 budgets: in 2019 - 7,464,531.40 thousand tenge, in 2020 - 9,520,663.00 thousand tenge, in 2021 - 9,733,922.00 thousand tenge.

Analysis of budget expenditures for 2019

In 2019, most of the funds spent by the local community were allocated in the budgets: Zhanakorgan settlement - 1,413,871.90 thousand tenge, Zhalagash settlement - 1,343,694.10 thousand tenge, Aiteke bi settlement - 1,265,529.30 thousand tenge, Zhosaly village - 1,097,869.50 thousand tenge, the city of Aralsk - 973,998.40 thousand tenge.

The smallest amount of funds for local spending in the budgets of rural districts: Myrzabay Akhun - 30 153.00 thousand tenge, Zhanadaria - 34 481.00 thousand tenge, Bestam - 36 770.00 thousand tenge.

The following expenses are foreseen for 2019 in 68 budgets of the fourth level of Kyzylorda district. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 68 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 68 budgets 5-6 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 13 budgets

4. Government capital expenditures– in 58 budgets
5. Capital expenditures of state-controlled institutions and organizations— in 26 budgets
6. Computers and equipment— in 1 budget
7. Management of communal property of a city of district significance, village, township, rural district— in 1 budget
8. Street lighting in settlements – in 68 budgets
9. Sanitation of settlements— in 42 budgets
10. Organization of water supply for settlements— in 3 budgets
11. Improvement of settlements— in 11 budgets
12. Improvement and gardening of settlements – in 58 budgets
13. Landscaping and landscaping of settlements– in 1 budget
14. Education – in 49 budgets
15. Implementation of the state educational order in preschool educational institutions– in 36 budgets
16. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 51 budgets
17. Primary, basic secondary and general secondary education– in 1 budget
18. Organization of free transportation of students to the nearest school and back in the countryside – in 6 budgets
19. Social assistance and social support– in 48 budgets
20. Providing social assistance to needy citizens at home– in 57 budgets
21. Healthcare – in 5 budgets
22. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care– in 10 budgets
23. Culture, sport, tourism and information space– in 55 budgets
24. Supporting local leisure activities– in 64 budgets
25. Sport – in 10 budgets
26. Sports and recreational and sporting events at the local level– in 17 budgets
27. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 47 budgets
28. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi»-- in 2 budgets

29. Transport and communications– in 12 budgets

30. Automobile transport– in 2 budgets

31. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 7 budgets

32. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 8 budgets

33. Transfers- in 12 budgets

34. Used budget balances– in 10 budgets

35. Refunds unused, cash shortages– in 6 budgets

36. Other – in 48 budgets

37. Carrying out activities at the expense of the reserve of the local executive body for urgent costs– in 2 budgets

**Analysis of budget expenditures for 2020**

In 2020, **most of the funds** spent by the local community were allocated in the budgets: Zhanakorgan village - 1,150,989.00 thousand tenge, Aiteke bi -1 027 808.00 thousand tenge, Aralsk city - 780 632.00 thousand tenge, the village of Zhosaly - 462 903.00 thousand tenge, the village of Terenozek - 418 834.00 thousand tenge.

The **smallest amount of funds** for local spending in the budgets of rural districts: Myrzabay Akhun - 24,487.00 thousand tenge, Zhanadaria - 28,225.00 thousand tenge, Enbekshi - 30,771.00 thousand tenge, Bestam - 31,662.00 thousand tenge.

The following costs are foreseen for **2020 in 68 budgets** of the fourth level of Kyzylorda oblast. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 68 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 68 budgets 5-6 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 18 budgets

4. Government capital expenditures– in 1 budget

5. Street lighting in settlements – in 68 budgets

6. Sanitation of settlements– in 37 budgets
7. Organization of water supply for settlements – in 1 budget
8. The maintenance of burial places and the burial of rootless – in 1 budget
9. Improvement of settlements – in 19 budgets
10. Improvement and gardening of settlements – in 63 budgets
11. Education – in 52 budgets
12. Implementation of the state educational order in preschool educational institutions – in 13 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 49 budgets
14. Primary, basic secondary and general secondary education – in 1 budget
15. Organization of free transportation of students to the nearest school and back in the countryside – in 6 budgets
16. Social assistance and social support – in 55 budgets
17. Providing social assistance to needy citizens at home – in 55 budgets
18. Healthcare – in 9 budgets
19. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 10 budgets
20. Culture, sport, tourism and information space – in 63 budgets
21. Supporting local leisure activities – in 64 budgets
22. Sport – in 10 budgets
23. Sports and recreational and sporting events at the local level – in 19 budgets
24. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 38 budgets
25. Transport and communications – in 3 budgets
26. Automobile transport – in 1 budget
27. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 2 budgets
28. Other – in 49 budgets

**Analysis of budget expenditures for 2021**

In 2020, most of the expenses for the local community were allocated in the budgets:
- Zhanakorgan village - 1,171,707.00 thousand tenge, Aiteke bi village - 1,027,808.00 thousand tenge, Aralsk city - 793,107.00 thousand tenge, Zhashalpay village - 470,583.00 thousand tenge, Terenozek village - 431,400.00 thousand tenge, Zhalagash village - 386,486.00 thousand tenge.

The smallest amount of funds for local expenses in the budgets of rural districts: Enbekshi - 32,925.00 thousand tenge, Bestam - 33,879.00 thousand tenge, Myrzabai Akhun - 24,487.00 thousand tenge, Zhanadaria - 28,225.00 thousand tenge.

The following costs are foreseen for 2021 in 68 budgets of the fourth level of Kyzylorda oblast. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 68 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district – in 68 budgets 5-6 items of expenditure

3. Representative, executive and other bodies performing general public administration functions – in 18 budgets

4. Government capital expenditures – in 1 budget

5. Street lighting in settlements – in 68 budgets

6. Sanitation of settlements – in 38 budgets

7. Organization of water supply for settlements – in 1 budget

8. The maintenance of burial places and the burial of rootless – in 1 budget

9. Improvement of settlements – in 19 budgets

10. Improvement and gardening of settlements – in 62 budgets

11. Education – in 51 budgets

12. Implementation of the state educational order in preschool educational institutions – in 13 budgets

13. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 49 budgets

14. Primary, basic secondary and general secondary education – in 1 budget

15. Organization of free transportation of students to the nearest school and back in the countryside – in 6 budgets

16. Social assistance and social support – in 54 budgets

17. Providing social assistance to needy citizens at home – in 55 budgets

18. Healthcare – in 9 budgets
19. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care— in 10 budgets

20. Culture, sport, tourism and information space— in 64 budgets

21. Supporting local leisure activities— in 64 budgets

22. Sport – in 10 budgets

23. Sports and recreational and sporting events at the local level— in 19 budgets

24. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020— in 38 budgets

25. Transport and communications— in 3 budgets

26. Automobile transport— in 1 budget

27. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts— in 2 budgets

28. Other – in 49 budgets
MANGISTAU REGION

According to the Committee on Statistics, the Mangistau region includes 5 districts, which include 2 cities of regional significance, 1 city of regional significance, 43 rural districts. At the beginning of 2019, in the region 678 199 people lived. The most densely populated are the Munaili and Beineu regions.

Own fourth-level budgets have 52% of administrative units with a population of more than 2 thousand people. All 23 rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a *diverse degree of involvement of deputies* in discussions with the population of local problems of local communities requiring allocation of funds to solve them. It is worth noting that not a single budget of the rural district has been adopted in the Karakiyan region.

In total, for the period 2019-2020, 69 budgets were adopted for the total amount: 2019 - 1,778,869.60 thousand tenge, in 2020 - 3,525,526.00 thousand tenge, in 2021 - 4,056,208.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, the largest amount was allocated for the expenses of the local community in the budgets: Mangistau village - 884 402.40 thousand tenge, Baskudyk rural district - 672 597.20 thousand tenge, Shetpe village - 560 779.60 thousand tenge, rural district Kyzyltobe - 553,289.40 thousand tenge, Atameken - 528,259.90 thousand tenge.

Least of all funds for local expenses in the budgets of Akzhigit villages - 45 079.00 thousand tenge, Borankul - 49 813.30 thousand tenge.

The following expenses are foreseen for 2019 in 23 budgets of the fourth level of the Mangistau region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 23 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district – in 23 budgets 5-6 items of expenditure
3. Government capital expenditures – in 7 budgets
4. Capital expenditures of state-controlled institutions and organizations – in 2 budgets
5. Street lighting in settlements – in 20 budgets
6. Sanitation of settlements – in 22 budgets
7. Improvement and gardening of settlements – in 20 budgets
8. Education – in 20 budgets
9. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 20 budgets
10. Organization of free transportation of students to the nearest school and back in the countryside – in 8 budgets
11. Social assistance and social security – in 13 budgets
12. Providing social assistance to needy citizens at home – in 13 budgets
13. Culture, sport, tourism and information space – in 16 budgets
14. Supporting local leisure activities – in 4 budgets
15. Sports and recreational and sporting events at the local level – in 17 budgets
16. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi» – in 1 budget
17. Transport and communications – in 6 budgets
18. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 6 budgets
19. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget
20. Construction and reconstruction of roads in cities of regional significance, villages, towns, rural districts – in 1 budget
21. Other – in 1 budget

**Analysis of budget expenditures for 2020**

In 2020, the largest amount of funds spent by the local community was allocated in the budgets: Mangistau village - 870 848.00 thousand tenge, Baskudyk rural district - 669 322.00 thousand tenge, Shetpe village - 568 739.00 thousand tenge, rural district Kyzyltobe - 558 221.00 thousand tenge, Atameken - 478 996.00 thousand tenge, s. Batyr district - 471,634.00 thousand tenge.

The least funds for local expenses in the budgets of Akzhigit villages are 33 899.00 thousand tenge, Borankul - 48 238.00 thousand tenge.

The following costs are foreseen for 2020 in 23 budgets of the fourth level of the Mangistau region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 23 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 23 budgets 4-5 items of expenditure
3. Street lighting in settlements – in 20 budgets
4. Sanitation of settlements– in 22 budgets
5. Improvement and gardening of settlements – in 20 budgets
6. Education – in 20 budgets
7. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 20 budgets
8. Organization of free transportation of students to the nearest school and back in the countryside – in 7 budgets
9. Social assistance and social security– in 13 budgets
10. Providing social assistance to needy citizens at home– in 13 budgets
11. Culture, sport, tourism and information space– in 19 budgets
12. Supporting local leisure activities– in 4 budgets
13. Sports and recreational and sporting events at the local level– in 16 budgets
14. Transport and communications– in 1 budget
15. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 1 budget

**Analysis of budget expenditures for 2021**

In 2020, **the largest amount** of funds spent by the local community was allocated in the budgets: Mangistau village - 888 787.00 thousand tenge, Baskudyk rural district - 693 395.00 thousand tenge, Shetpe village - 616 747.00 thousand tenge, rural district Kyzyltobe - 580 522.00 tenge, the village of Akshukur - 551 944.00 thousand tenge.

**The least funds** for local expenses in the budgets of Akzhigit villages are 34 000.00 thousand tenge, Borankul - 48 900.00 thousand tenge.

The following costs are foreseen for **2020 in 23** budgets of the fourth level of the Mangistau region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 23 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 23 budgets 4-5 items of expenditure
3. Street lighting in settlements – in 20 budgets
4. Sanitation of settlements– in 20 budgets
5. Improvement and gardening of settlements – in 20 budgets
6. Education – in 20 budgets
7. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 20 budgets
8. Organization of free transportation of students to the nearest school and back in the countryside – in 7 budgets
9. Social assistance and social security – in 13 budgets
10. Providing social assistance to needy citizens at home – in 13 budgets
11. Culture, sport, tourism and information space – in 19 budgets
12. Supporting local leisure activities – in 4 budgets
13. Sports and recreational and sporting events at the local level – in 17 budgets
14. Transport and communications – in 1 budget
15. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 1 budget
PAVLODAR REGION

According to the Statistics Committee, Pavlodar region includes 10 districts, which include 2 cities of regional significance, 1 city of regional significance, 138 rural districts. At the beginning of 2019, in the region 753,853 people lived. The most densely populated are the city of Aksu, Pavlodar, Bayanaul, Terenkol and Shcherbaktinsky areas.

Own budgets of the fourth level have 50% of administrative units with a population of more than 2 thousand people. For 2019 - 16, for 2020 - 97, for 2021 - 96 budgets were adopted of rural districts, villages and cities of regional subordination have budgets for a three-year period.

Budget Acceptance Procedure

All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts and rural districts, which indicates a diverse degree of involvement of deputies in discussions with the population of local problems of local communities requiring allocation of funds to solve them. It is worth noting that not a single budget of the fourth level has been adopted in the Akkula area.

In total, for the period 2019-2020, were adopted 209 budgets for the total amount: in 2019 - 3,725,195.70 thousand tenge, in 2020 - 7,063,164.00 thousand tenge, in 2021 - 5,744,443.00 thousand tenge.

Analysis of budget expenditures for 2019

In 2019, the largest amount spent on local community spending was allocated in the budgets of rural districts: Bayanaulsy - 673,438.00 thousand tenge, Terenkolsky - 587,619.00 thousand tenge, the village of Irtyshsk - 485,055.00 thousand tenge, Zhelezinsky - 481 519.00 thousand tenge.

The smallest amount of funds for local expenses in the budgets of rural districts of Lugansk is 41 533.00 thousand tenge, Zarinsky - 73 124.00 thousand tenge, Michurinsky - 75 830.00 thousand tenge.

The following expenses are provided for 2019 in 16 budgets of the fourth level of Pavloodar region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 16 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 16 budgets 7-8 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 16 budgets
4. Government capital expenditures – in 12 budgets

5. Capital expenditures of state-controlled institutions and organizations – in 14 budgets

6. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district – in 7 budgets

7. Street lighting in settlements – in 16 budgets

8. Sanitation of settlements – in 16 budgets

9. Improvement of settlements – in 16 budgets

10. Improvement and gardening of settlements – in 16 budgets

11. Organization of water supply for settlements – in 8 budgets

12. The maintenance of burial places and the burial of rootless – in 2 budgets

13. Education – in 16 budgets

14. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 16 budgets 1-2 items of expenses

15. Implementation of the state educational order in preschool educational institutions – in 8 budgets

16. Primary, basic secondary and general secondary education – in 15 budgets

17. Organization of free transportation of students to the nearest school and back in the countryside – in 15 budgets

18. Social assistance and social security – in 16 budgets

19. Providing social assistance to needy citizens at home – in 16 budgets

20. Healthcare – in 1 budget

21. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 1 budget

22. Sport – in 4 budgets

23. Culture, sport, tourism and information space – in 13 budgets

24. Supporting local leisure activities – in 12 budgets

25. Sports and recreational and sporting events at the local level – in 4 budgets

26. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi» – in 4 budgets

27. Transport and communications – in 16 budgets

28. Automobile transport – in 16 budgets
29. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 16 budgets

30. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts- in 7 budgets

31. Transfers– in 16 budgets 1-2 items of expenses

32. Other – in 6 budgets

**Analysis of budget expenditures for 2020**

In 2019, the largest amount spent on local community spending was allocated in the budgets of rural districts: Sharbaktinsky - 491,658.00 thousand tenge, s. Maykain - 405 777.00 thousand tenge, Terenkolsky - 363 430.00 thousand tenge, Zhelezinsky - 314 695.00 thousand tenge.

Least of all funds for local expenses in budgets Maikonyr - 15,290.00 thousand tenge, s. Golubovka - 19 279.00 thousand tenge, Vernensky - 20 124.00 thousand tenge and Aktau - 20 846.00 thousand tenge.

The following expenses are foreseen for 2020 in 97 budgets of the fourth level of Pavlodar region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 97 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 16 budgets 5-6 items of expenditure

3. Representative, executive and other bodies performing general public administration functions– in 97 budgets

4. Government capital expenditures– in 66 budgets

5. Capital expenditures of state-controlled institutions and organizations– in 4 budgets

6. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district– in 2 budgets

7. Street lighting in settlements – in 97 budgets

8. Sanitation of settlements– in 90 budgets

9. Improvement of settlements– in 97 budgets

10. Improvement and gardening of settlements – in 96 budgets

11. Organization of water supply for settlements– in 23 budgets

12. The maintenance of burial places and the burial of rootless– in 9 budgets

13. Education – in 70 budgets
14. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 47 budgets

15. Implementation of the state educational order in preschool educational institutions – in 14 budgets

16. Primary, basic secondary and general secondary education – in 67 budgets

17. Organization of free transportation of students to the nearest school and back in the countryside – in 66 budgets

18. Social assistance and social security – in 86 budgets

19. Providing social assistance to needy citizens at home – in 86 budgets

20. Healthcare – in 11 budgets

21. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 11 budgets

22. Sport – in 17 budgets

23. Culture, sport, tourism and information space – in 36 budgets

24. Supporting local leisure activities – in 21 budgets

25. Sports and recreational and sporting events at the local level – in 17 budgets

26. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigі» – in 5 budgets

27. Transport and communications – in 97 budgets

28. Automobile transport – in 97 budgets

29. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 97 budgets

30. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts - in 18 budgets

31. Other – in 8 budgets

**Analysis of budget expenditures for 2021**

In 2019, **most of the funds** spent by the local community were allocated in the budgets of the Irtyshsk village - 319,800.00 thousand tenge, Maykain village - 315,882.00 thousand tenge, Terenkolsky - 298,409.00 thousand tenge, Bayanaulsky - 274,131, 00 thousand tenge, Terenkolsky - 240 105.00 thousand tenge of rural districts.

**The smallest amount of funds** for local expenses in the budgets of Karakuduksky is 16 831.00 thousand tenge, Seletinsky - 16 809.00 thousand tenge of rural
districts, the village of Maikonyr - 16 848.00 thousand tenge, the village of Golubovka - 19 279.00 thousand tenge.

The following expenses are foreseen for 2021 in 96 budgets of the fourth level of Pavlodar region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 96 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district – in 96 budgets 5-6 items of expenditure

3. Representative, executive and other bodies performing general public administration functions – in 96 budgets

4. Government capital expenditures – in 34 budgets

5. Capital expenditures of state-controlled institutions and organizations – in 2 budgets

6. The organization of conservation of the state housing stock of the city of district significance, village, township, rural district – in 2 budgets

7. Street lighting in settlements – in 96 budgets

8. Sanitation of settlements – in 84 budgets

9. Improvement of settlements – in 96 budgets

10. Improvement and gardening of settlements – in 95 budgets

11. Organization of water supply for settlements – in 19 budgets

12. The maintenance of burial places and the burial of rootless – in 8 budgets

13. Education – in 67 budgets

14. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 46 budgets

15. Implementation of the state educational order in preschool educational institutions – in 14 budgets

16. Primary, basic secondary and general secondary education – in 63 budgets

17. Organization of free transportation of students to the nearest school and back in the countryside – in 63 budgets

18. Social assistance and social security – in 85 budgets

19. Providing social assistance to needy citizens at home – in 85 budgets

20. Healthcare – in 10 budgets

21. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 10 budgets
22. Sport – in 18 budgets
23. Culture, sport, tourism and information space – in 34 budgets
24. Supporting local leisure activities – in 21 budgets
25. Sports and recreational and sporting events at the local level – in 18 budgets
26. Transport and communications – in 96 budgets
27. Automobile transport – in 96 budgets
28. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 95 budgets
29. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 1 budget
NORTH-KAZAKHSTAN REGION

According to the Committee of Statistics, the North Kazakhstan region includes 13 districts, which include 1 city of regional significance, 4 cities of regional significance, 190 rural districts, 689 villages. At the beginning of 2019, in the region 554 517 people lived. The most densely populated areas are: Tayynshinsky, Kyzylzharsky, Ayyrtau, Gabit Musrepov.

Own budgets of the fourth level have 20% of administrative units with a population of more than 2 thousand people. All 40 rural districts, towns and cities of regional subordination have budgets for a three-year period.

Budget Acceptance Procedure

All budgets were adopted in the format of decisions of maslikhats, united in normative legal acts at the level of rural districts, which indicates a high degree of involvement of deputies in discussions with the population of local problems of local communities that require allocation of funds to solve them.

In total, for the period 2019-2020, were accepted 120 budgets for a total amount: in 2019 - 2,037,837.70 thousand tenge, in 2020 - 1364017.00 thousand tenge, in 2021 - 1405277.00 thousand tenge.

Analysis of budget expenditures for 2019

In 2019, most of the expenses for the local community were invested in the budgets of the Volodarsky rural district - 861 586.30 thousand tenge, the city of Bulaevo - 277 151.70 thousand tenge, the city of Taiynsha - 153 540.10 thousand tenge.

The smallest amount of funds for local expenditures in the budgets of rural districts: Syrymbetsky - 19 145.20 thousand tenge, Lobanovsky - 22 986.10 thousand tenge, Levotochny - 23 170.30 thousand tenge.

The following expenses are provided for 2019 in 40 budgets of the fourth level of the North Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 40 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 40 budgets 4-5 items of expenditure
3. Government capital expenditures– in 29 budgets
4. Street lighting in settlements – in 38 budgets
5. Sanitation of settlements– in 21 budgets
6. Improvement and gardening of settlements – in 36 budgets
7. Organization of water supply for settlements– in 10 budgets
8. The maintenance of burial places and the burial of rootless– in 11 budgets
9. Education – in 6 budgets
10. Organization of free transportation of students to the nearest school and back in the countryside – in 6 budgets
11. Culture, sport, tourism and information space– in 14 budgets
12. Supporting local leisure activities– in 14 budgets
13. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 35 budgets
14. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi»– in 1 budget
15. Transport and communications– in 25 budgets
16. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 25 budgets
17. Transfers– in 4 budgets
18. Budget withdrawals and refunds of unused transfers– in 4 budgets
19. Other – in 35 budgets

**Analysis of budget expenditures for 2020**

In 2020, most of the expenses of the local community were invested in the budgets of the Volodarsky rural district - 99,908.00 thousand tenge, Beskolsky district - 91,619.00 thousand tenge, Novoishimsky village constituencies - 85 913.00 thousand tenge, Bulaevo city - 83 162.00 thousand tenge.

The smallest amount of funds for local expenditures in the budgets of rural districts: Druzhbinsky - 11 315.00 thousand tenge, Coastal - 15 428.00 thousand tenge, Novoselsky - 16 019.00 thousand tenge, Arkhangelsky - 16 159.00 thousand tenge Kiyalinsky - 16 937.00 thousand tenge.

The following costs are foreseen for 2020 in 40 budgets of the fourth level of the North Kazakhstan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 40 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 40 budgets 4-5 items of expenditure
Representative, executive and other bodies performing general public administration functions – in 4 budgets

3. Government capital expenditures – in 4 budgets

4. Street lighting in settlements – in 38 budgets

5. Sanitation of settlements – in 19 budgets

6. Improvement and gardening of settlements – in 28 budgets

7. Organization of water supply for settlements – in 5 budgets

8. The maintenance of burial places and the burial of rootless – in 13 budgets

9. Education – in 6 budgets

10. Organization of free transportation of students to the nearest school and back in the countryside – in 6 budgets

11. Culture, sport, tourism and information space – in 14 budgets

12. Supporting local leisure activities – in 11 budgets

13. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 36 budgets

14. Transport and communications – in 11 budgets

15. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 11 budgets

16. Transfers – in 4 budgets

17. Budget withdrawals and refunds of unused transfers – in 3 budgets

18. Other – in 35 budgets

**Analysis of budget expenditures for 2021**

In 2020, most of the funds spent by the local community were allocated in the budgets of the Volodarsky rural district - 104 905.00 thousand tenge, the city of Taiynsha - 105 611.00 thousand tenge, the Beskolsky rural district - 93 165.00 thousand tenge, Novoishimsky - 91 559.00 thousand tenge.

The smallest amount of funds for local spending in the budgets of rural districts: Druzhbinsky - 12,080.00 thousand tenge, Coastal - 15,709.00 thousand tenge, Novoselsky - 16,271.00 thousand tenge, Arkhangelsky - 16,370.00 thousand tenge.

The following costs are foreseen for 2021 in 40 budgets of the fourth level of the North Kazakhstan region. These are expenses for:
1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 40 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district– in 40 budgets 3-4 items of expenses
3. Representative, executive and other bodies performing general public administration functions– in 4 budgets
3. Government capital expenditures– in 3 budgets
4. Street lighting in settlements – in 38 budgets
5. Sanitation of settlements– in 19 budgets
6. Improvement and gardening of settlements – in 28 budgets
7. Organization of water supply for settlements– in 5 budgets
8. The maintenance of burial places and the burial of rootless– in 13 budgets
9. Education – in 6 budgets
10. Organization of free transportation of students to the nearest school and back in the countryside – in 6 budgets
11. Culture, sport, tourism and information space– in 14 budgets
12. Supporting local leisure activities– in 11 budgets
13. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 31 budgets
14. Transport and communications– in 11 budgets
15. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 11 budgets
16. Transfers– in 4 budgets
17. Budget withdrawals and refunds of unused transfers– in 3 budgets
18. Other – in 33 budgets
TURKESTAN REGION

According to the Committee of Statistics, Turkestan region includes 13 districts, which include 3 cities of regional significance, 4 cities of regional subordination, 177 villages and 836 rural districts. At the beginning of 2019, in the region 1 992 845 people lived. The most densely populated are Sairam, Tulbkubassky, Telesky, Maktaaralsky, Zhetsaysky, Ordabasy and Saryagash regions.

Own budgets of the fourth level have 18% of administrative units with a population of more than 2 thousand people. All 155 rural districts, towns and cities of regional subordination have budgets for a three-year period.

**Budget Acceptance Procedure**

All budgets were adopted in the format of decisions of maslikhats, united in regulatory legal acts at the district level, which indicates a low degree of involvement of deputies in the discussion with the population of local problems of local communities that require allocation of funds to solve them.

In total, for the period 2019-2020, were adopted 465 budgets for the total amount: in 2019 - 31 525 064, 00 thousand tenge, in 2020 - 25 959 837.00 thousand tenge, in 2021 - 26 193 908.00 thousand tenge.

**Analysis of budget expenditures for 2019**

In 2019, the largest amount was spent on local community spending in the budgets of the city of Saryagash - 2 074 605.00 thousand tenge, the city of Zhetsais - 1 329 825.00 thousand tenge, the rural district of Kurkeles - 1 073 007.00 thousand tenge, Abai village - 788,495.00 thousand tenge, the city of Lenger - 753,479.00 thousand tenge.

The smallest amount of funds for local expenses in the budgets of rural districts: Bogen - 29 156.00 thousand tenge, Almaly - 30 287.00 thousand tenge, Akbiiki - 32 302.00 thousand tenge, Zhabagaly - 32 797.00 thousand tenge.

The following expenses are provided for 2019 in 155 budgets of the fourth level of the Turkestan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district– in 155 budgets

2. The apparatus of the akim of the city of district significance, village, township, rural district– in 155 budgets 3-4 items of expenses

3. Representative, executive and other bodies performing general public administration functions– in 155 budgets

4. Government capital expenditures– in 115 budgets
5. Capital expenditures of subordinate state institutions and organizations— in 14 budgets
6. Costs of new initiatives— in 1 budget
7. Street lighting in settlements – in 106 budgets
8. Sanitation of settlements– в 153 бюджетах
9. Improvement of settlements– in 155 budgets
10. Improvement and gardening of settlements – in 148 budgets
11. Organization of water supply for settlements– in 3 budgets
12. The maintenance of burial places and the burial of rootless– in 4 budgets
13. Education – in 140 budgets
14. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 155 budgets по 2-3 статьи
15. Implementation of the state educational order in preschool educational institutions– in 21 budgets
16. Primary, basic secondary and general secondary education– in 66 budgets
17. Organization of free transportation of students to the nearest school and back in the countryside – in 66 budgets
18. Social assistance and social security– in 5 budgets
19. Providing social assistance to needy citizens at home– in 5 budgets
20. Healthcare – in 10 budgets
21. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care– in 10 budgets
22. Culture, sport, tourism and information space– in 30 budgets
23. Sport – in 23 budgets
24. Supporting local leisure activities– in 20 budgets
25. Sports and recreational and sporting events at the local level– in 23 budgets
26. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 1 budget
26. Implementation of measures for social and engineering infrastructure in rural areas under the project «Auyl-El besigi»– in 1 budget
27. Transport and communications– in 37 budgets
28. Automobile transport – in 37 budgets
29. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 20 budgets
30. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 24 budgets
31. Transfers – in 14 budgets
32. Budget withdrawals and refunds of unused transfers – in 7 budgets
33. Other – in 4 budgets

**Analysis of budget expenditures for 2020**

In 2020, most of the funds spent by the local community were allocated in the budgets of the city of Saryagash - 1 860 051.00 thousand tenge, the city of Zhetyssai - 1 207 112.00 thousand tenge, the rural district of Kurkeles - 885 984.00 thousand tenge, rural Kazykurt district - 713 175.00 thousand tenge, the city of Lenger - 731 069.00 thousand tenge, the village of Abai - 592 495.00 thousand tenge.

The smallest amount of funds for local expenses in the budgets of rural districts: Borlysay - 22 001.00 thousand tenge, Kyzylkum - 23 545.00 thousand tenge, Akbiik - 26 753.00 thousand tenge.

The following costs are foreseen for 2020 in 155 budgets of the fourth level of the Turkestan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 151 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district – in 155 budgets 3-4 items of expenses
3. Representative, executive and other bodies performing general public administration functions – in 150 budgets
4. Government capital expenditures – in 84 budgets
5. Capital expenditures of subordinate state institutions and organizations – in 7 budgets
6. Costs of new initiatives – in 1 budget
7. Street lighting in settlements – in 83 budgets
8. Sanitation of settlements – in 122 budgets
9. Improvement of settlements – in 135 budgets
10. Improvement and gardening of settlements – in 108 budgets
11. The maintenance of burial places and the burial of rootless— in 2 budgets
12. Education – in 137 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training– in 155 budgets 1-2 articles
14. Implementation of the state educational order in preschool educational institutions– in 19 budgets
15. Primary, basic secondary and general secondary education– in 63 budgets
16. Organization of free transportation of students to the nearest school and back in the countryside – in 63 budgets
17. Social assistance and social security– in 5 budgets
18. Providing social assistance to needy citizens at home– in 5 budgets
19. Healthcare – in 10 budgets
20. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care– in 10 budgets
21. Culture, sport, tourism and information space– in 28 budgets
22. Sport – in 21 budgets
23. Supporting local leisure activities– in 18 budgets
24. Sports and recreational and sporting events at the local level– in 21 budgets
25. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020– in 1 budget
26. Transport and communications– in 12 budgets
26. Automobile transport– in 12 budgets
27. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts– in 1 budget
28. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts– in 12 budgets
29. Other – in 4 budgets

Analysis of budget expenditures for 2021

In 2020, most of the funds spent by the local community were allocated in the budgets of Saryagash - 1 876 064.00 thousand tenge, Zhetysai - 1 234 623.00 thousand tenge, rural district Kurkeles - 889 062.00 thousand tenge, Kazykurt
district - 713 675.00 thousand tenge, the city of Lenger - 731 069.00 thousand tenge.

**The smallest amount** of funds for local expenses in the budgets of rural districts: Almaly - 22 129.00 thousand tenge, Borlysay - 22 361.00 thousand tenge, Kyzylkum - 23 625.00 thousand tenge, Akbiik - 26 900.00 thousand tenge.

The following costs are foreseen **for 2021 in 150 budgets** of the fourth level of the Turkestan region. These are expenses for:

1. Services to ensure the activities of akim of the city of district significance, village, township, rural district – in 150 budgets
2. The apparatus of the akim of the city of district significance, village, township, rural district – in 150 budgets 3-4 items of expenses
3. Representative, executive and other bodies performing general public administration functions – in 149 budgets
4. Government capital expenditures – in 84 budgets
5. Capital expenditures of subordinate state institutions and organizations – in 7 budgets
6. Costs of new initiatives – in 1 budget
7. Street lighting in settlements – в 82 бюджетах
8. Sanitation of settlements – in 121 budgets
9. Improvement of settlements – in 135 budgets
10. Improvement and gardening of settlements – in 107 budgets
11. The maintenance of burial places and the burial of rootless – in 1 budget
12. Education – in 136 budgets
13. Preschool education and training and the organization of medical services in organizations of preschool education and training – in 150 budgets 1-2 articles
14. Implementation of the state educational order in preschool educational institutions – in 19 budgets
15. Primary, basic secondary and general secondary education – in 63 budgets
16. Organization of free transportation of students to the nearest school and back in the countryside – in 63 budgets
17. Social assistance and social security – in 5 budgets
18. Providing social assistance to needy citizens at home – in 5 budgets
19. Healthcare – in 10 budgets
20. Organization in emergency cases of delivery of seriously ill people to the nearest healthcare organization providing medical care – in 10 budgets

21. Culture, sport, tourism and information space – in 27 budgets

22. Sport – in 21 budgets

23. Supporting local leisure activities – in 17 budgets

24. Sports and recreational and sporting events at the local level – in 21 budgets

25. Implementation of measures to address the development of settlements in the implementation of measures to promote the economic development of the regions within the framework of the Regional Development Program until 2020 – in 1 budget

26. Transport and communications – in 13 budgets

26. Automobile transport – in 13 budgets

27. Overhaul and average repair of roads in cities of regional significance, villages, towns, rural districts – in 2 budgets

28. Ensuring the functioning of roads in cities of regional significance, villages, towns, rural districts – in 12 budgets

29. Other – in 4 budgets
CONCLUSIONS

1. An institution of civic participation in the financial self-government of local communities has been created in Kazakhstan. Since 2019, budgets of the fourth level have 963 administrative units. In 2020, its number was 1,149.

2. Most of the budgets of the fourth level were adopted by the authorities of Almaty, Turkestan, Zhambyl, Karaganda and Pavlodar regions.

Least of all budgets are local communities of the Mangistau and North Kazakhstan regions.

In the Karakiyan district of the Mangistau region and the Akkula region of the Pavlodar region, the authorities did not even accept a single budget of the fourth level, although the population density allowed these communities to have their own budgets.

3. In 2020, the total budget of the fourth level decreased with the exception of the West Kazakhstan, Kyzylorda and Mangistau regions.

At the same time, the total number of settlements with their own budgets has increased. In 2021, a trend is expected to persist for a slight increase in the budgets of the fourth level, but it does not reach the level of 2019.

4. Most of the money to support local self-government was laid by the authorities of the Turkestan, Almaty and Zhambyl regions.

The least amount of money for local self-government is among the residents of rural districts of the West Kazakhstan, Mangistau and North Kazakhstan regions.

5. The budgets of the fourth level are obliged to make transfers, transferring part of their funds to the budgets of the district and city levels, which seriously limits the development potential of local self-government.

6. All budgets were adopted in the format of decisions of maslikhats, combined into normative legal acts at the level of districts or rural districts.

A high degree of interest of deputies in studying problems of local importance and the formation of key costs on their basis is noted in the Aktobe and North Kazakhstan regions. Medium degree - in East Kazakhstan, West Kazakhstan, Karaganda, Kostanai, Kyzylorda, Mangistau, Pavlodar regions. Low degree - in Akmola, Almaty, Atyrau, Zhambyl and Turkestan regions.

7. The 10 largest expenses of 2019-2021 included expenses for:

- activities and maintenance of apparatus of rural akims
- capital repairs of office buildings
- other expenses
• street lighting
• Improvement and gardening of settlements
• sanitation of settlements
• preschool education and training
• ensuring the functioning of roads.

Least of all in the budgets of 2019-2021 are funds allocated for:

• local employment
• construction and reconstruction of roads
• water supply of settlements
• burial site maintenance
• social assistance to the population
• healthcare and delivery of seriously ill people to the nearest healthcare organization
• sport
• utility management.

8. Not a single budget of the fourth level of 2019 was allocated funds for:

• The maintenance of burial places and the burial of rootless ones is not provided for in the Mangistau and Kyzylorda regions,
• Water supply is not provided for in the Mangistau region,
• Improvement of settlements is not provided for in Zhambyl, Mangistau, North Kazakhstan regions,
• Preschool education is not provided for in the Akmola and North Kazakhstan regions,
• Primary, basic and secondary education are not provided in Zhambyl, Kyzylorda, Mangistau and North Kazakhstan regions,
• Culture, sports, tourism is not provided for in the West Kazakhstan region,
• Sports and recreational activities are not provided for in the North Kazakhstan, Mangistau, West Kazakhstan, Zhambyl, Atyrau, Almaty, Aktobe, Akmola regions,
• Cultural and leisure activities are not provided for in the Akmola, West Kazakhstan and Karaganda regions,
• Road repair is not provided in Atyrau and Pavlodar regions,
• Automobile transport is not provided in the Zhambyl, Mangistau and North Kazakhstan regions.

Not a single budget of the fourth level of 2020 was allocated funds for:

• The maintenance of burial places and the burial of rootless ones is not provided for in Atyrau and Mangistau regions,
- Water supply is not provided for in Aktobe, Almaty, Mangistau and Turkestan regions,
- Improvement of settlements are not provided for in Zhambyl, Mangistau, North Kazakhstan regions,
- Preschool education and the implementation of the state order for preschool education is not provided in the Akmola, North Kazakhstan, Zhambyl, West Kazakhstan and Mangystau regions,
- Primary, basic and secondary education are not provided for in Zhambyl, Mangistau and North Kazakhstan regions,
- Social assistance and social security is not provided for in Zhambyl, West Kazakhstan and North Kazakhstan regions,
- Culture, sports, tourism is not provided for in the West Kazakhstan region,
- Cultural and leisure activities is not provided in the West Kazakhstan region,
- Sports and recreational activities are not provided for in the North Kazakhstan, Mangistau, West Kazakhstan, Zhambyl, Atyrau, Almaty, Aktobe, Akmola regions,
- Overhaul and average repair of roads is not provided in Akmola, Aktobe, Atyrau, Kyzylorda, Mangistau and North Kazakhstan regions,
- Automobile transport is not provided in the Zhambyl, Mangistau and North Kazakhstan regions.

Not a single budget of the fourth level of 2021 was allocated funds for:

- The maintenance of burial places and the burial of rootless ones is not provided for in Atyrau and Mangistau regions,
- Water supply is not provided in Aktobe, Almaty, Mangistau, Turkestan regions,
- Improvement of settlements is not provided for in Zhambyl, Mangistau, North Kazakhstan regions,
- Preschool education is not provided in Akmola, Mangistau and North Kazakhstan regions,
- Primary, basic and secondary education are not provided for in Zhambyl, Mangistau and North Kazakhstan regions,
- Culture, sports, tourism is not provided for in the West Kazakhstan region,
- Sports and recreational activities are not provided for in the North Kazakhstan, Karaganda, Mangystau, West Kazakhstan, Zhambyl, Atyrau, Almaty, Aktobe, Akmola regions,
- Cultural and leisure activities are not provided for in the Akmola, Almaty, West Kazakhstan and Karaganda regions,
- Road repair is not provided for in Akmola, Aktobe, Atyrau, Kostanai, Kyzylorda, Mangistau, North Kazakhstan regions,
• Automobile transport is not provided in the Zhambyl, Mangistau and North Kazakhstan regions.

9. A gender approach was not used in the development and approval of local government budgets, which ensures fair budget policies and helps to reduce inequality between women and men, increases transparency, targeted services and ensures the rational use of budget funds.
INSTRUCTION FOR CITIZENS: 4 steps to the financial stability of local self-government:

1. Study the budget of your village, rural district or city of district subordination for 2019-2021 in this interactive map.

2. Analyze how much money has been allocated for the maintenance of the akimat’s apparatus, addressing the improvement of your community, education, health, social support, as well as the development of sports, culture and road repair.

3. At the reporting meetings of the akim, specify for what purposes the funds provided for in the budget of 2019 were spent and how it is planned to absorb the funds in 2020.

4. In case of disagreement with the ratio of the costs of maintaining the akim, other costs and resolving issues of purely local significance, invite deputies of the maslikhat to amend the budget taking into account the views of the local community and existing problems.

RECOMMENDATIONS TO THE AUTHORITIES responsible for the development, adoption and implementation of fourth-level budget funds:

1. Ensure that the deputies of Maslikhats are widely involved in discussions with local communities on the possibilities of distributing local budget funds, taking into account the views of the population and existing problems.

2. Ensure the availability and timeliness of information about the gatherings of the local assembly and the discussion of draft budgets by deputies.

3. When developing draft budgets, use a gender approach that takes into account the real needs of the population.

4. Ensure the ratio of the costs of maintaining akim’s apparatus with the costs of solving local problems, reduce the amount of funds allocated to “other” akimat expenses.

5. Ensure timely and affordable publication of fourth-level budgets on the Open Budgets portal and on the oblast akimat sites.

6. To realize the potential of the institution of self-government, to increase the involvement of the population in resolving issues of local importance and people's confidence in government, enter the election of akims of cities of regional subordination, rural districts, villages, towns, villages with a population of more than 2 thousand people.