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## **Analysis of citizens' participation in the management of independent budget of local self-government**

**Abstract.** *Involvement of citizens in the budget management of local self-government remains an open question due to the lack of a clear mechanism for their participation in this process, but without which it is impossible to carry out reforms to decentralize public administration.*

*The purpose of this study is to identify the main problems and identify tools for involving citizens in the process of self-government by the budget of rural territories.*

*The article presents the results of a sociological survey that allowed us to determine the degree of citizens' participation in the management of the budget of local self-government using two main dimensions: the assessment of citizens' involvement and the assessment of citizens' participation in the management of the budget of the fourth level.*

*The novelty of the expected results consists in the development of recommendations to ensure the flexibility of the mechanism of interaction between the state body and the population, aimed at increasing the customer orientation of state bodies and stimulating the activities of both public organizations and individual citizens. This is due to the fact that it is necessary to eliminate formalism when holding meetings of heads of state bodies with the population, business and public associations.*

**Keywords:** *budget, local government, citizens, income, expenses, transfers.*

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### **Introduction**

Kazakhstan has a four-level budget system, where the first level is the republican budget, the second level is the regional budgets of cities of republican significance and the capital, the third is the budgets of cities of regional significance and district budgets, and the fourth level of the budget is the budget of the village, rural district and city of district significance.

Today, the enhancement of the status of local self-government bodies and the development of civil society institutions is largely determined by the degree of accountability and openness of the state body.

A strong system of local self-government should become the basis for citizens' participation in improving the quality of life in their locality. It opens up new opportunities for the development of regions, the reduction of dependent attitudes, the deep-rooted democratic transformations in the country [1].

However, in Kazakhstan practice, the reports of Akims on the work done and on the execution of the budget are formal. The obvious reason is the fact that persons approved by Akim (mayor) or his/her deputy are appointed to the local assembly of the community and public councils. This negatively affects the level of involvement of citizens, especially in the discussion of the local budget.

Therefore, it is important to assess the opinion of citizens regarding the provision of timely and high-quality information on the activities, openness, transparency and accountability of local self-government bodies. Openness promotes harmonious social changes and has a positive effect on the level of trust of citizens in state bodies. Today, citizens want and can bear joint responsibility for resolving issues related to elections to local self-government bodies, revenue generation and the allocation of budget funds for the socio-economic development of the local community.

Budget programs with public participation can directly affect the allocation of budget funds and the credibility of those who participate, and those that are well distributed can also affect the trust of the general population [2]. While the use of social media by local authorities has gained relevance in recent years, crises are critical situations that reinforce the need to reach citizens to disclose information, demonstrate government commitment and increase citizens' readiness and awareness of resources [3]. It is very important to assess the opinion of citizens regarding the provision of high-quality information by the government in social networks and factors such as transparency, trust, efficiency of state and local authorities and citizens' participation in political life [4]. To determine the involvement of citizens in the management of the budget of the fourth level in local self-government, the method of a sociological survey was used.

**Research questions.** The main research questions of the article: 1. What degree of interest, influence and power do citizens have when discussing the budget of local self-government in Kazakhstan? 2. What measures are necessary to increase the activity of citizens in the management of the budget of local self-government?

### **Literature Review**

This scientific research is based on the achievements of foreign and domestic scientists in the field of decentralization of public administration and the development of civil society. These reforms are especially important for those countries that have undergone political transformations.

Decentralization of local authorities through laws or decrees without taking into account the requirements of local residents contradicts the principle of subsidiarity [5]. There is a relationship between the efficiency of local resource allocation and the environmental sustainability of municipalities [6]. The effectiveness of local authorities depends not only on the competence of state managers, but also on the results of environmental variables. Negative variable factors include tax revenues, transfers, public debt, political concentration and the level of turnout of citizens. Positive variables include population density, the proportion of immigrants, the unemployment rate, the disposable income of citizens and a political attribute [7]. In-kind transfers provided by local authorities affect economic inequality. The distribution of in-kind transfers to households and adjustment to account for differences in needs are based on the spending model of local authorities. There is a difference between fixed and variable costs in production, as well as mandatory components of program costs compared with discretionary costs for various service sectors and target groups [8].

The leadership of local self-government can act as an institutional entrepreneur. Recent studies of budgeting in the public sector have revealed the endogenization of budget rules as an important element of institutional entrepreneurship [9]. The question is how effective budget rules are to correct distorting financial results in local government [10]. The main priority in planning the revenues and expenditures of the local government budget is the well-being of local citizens, social support, health and education, as well as the creation of conditions for the growth of the quality of life of the population.

The impact of digital technologies on the effectiveness of local authorities, which help accelerate the integration processes of public and private information systems in the provision of public services, is comprehensively studied [11]. Organizational capacity is needed to explain what local authorities need to succeed in their digital transformation, therefore, local authorities should increase their organizational capacity to achieve digital transformation. The issues of finding new ways of acting within the existing regulatory framework play an important role in this [12]. Effective and efficient management of public resources is essential at all levels of public administration.

Meanwhile, local authorities manage communication with citizens in pandemic-related crisis situations in their social media profiles and will apply the communication strategy that is most attractive [13]. Local self-government bodies should demonstrate effective and rational management of financial resources and provision of public services. Good governance has a direct impact on the quality of life and well-being of the population [14].

### **Research methods**

To determine the involvement of citizens in the management of the budget of the fourth level in local self-government, the method of a sociological survey was used. Using this method, a survey was conducted among the population of rural districts of 14 districts and two cities of regional significance of the Turkestan region from 18 years and older, permanently residing in the territory of these cities and districts. Thanks to this method of research, the participation of citizens in the management of an independent budget is assessed, as well as their desire to participate in the planning process of local self-government.

When assessing the degree of involvement of citizens in the management of the budget of the fourth level, a sociological survey was used to obtain primary information. To ensure that suggestions and recommendations are taken into account when forming conclusions, interviewing methods and conversations with mayors of cities of district significance, mayors of rural districts, representatives of the Department of Economics, Finance and state assets were used. The data collected during the interview and interviewing were used in the preparation of information on the analysis of the state of independent budgets.

### **Results and discussion**

The real development of local self-government can be judged by the degree of participation of citizens in local self-government and their joint responsibility for the decisions taken. What is the current situation regarding the participation of citizens in the management of the budget of local self-government in Kazakhstan?

To identify the main problems and possible mechanisms for involving citizens in the process of managing the independent budget of rural districts on the ground, we conducted a sociological survey of the rural population. 259 rural residents from 14 districts and two cities of regional significance of Turkestan region took part in the survey. This region is the most densely populated territory, in which more than 50% of the population lives in rural districts.

The specific weight by age category was as follows: from 18 to 30 years – 41.3% (107 people); from 31 to 40 years - 22.0% (57 people); from 41 to 50 years -22.0% (57 people); from 51 and older – 14.7% (38 people).

By 78.3% of respondents are specialists with diplomas of secondary specialized and higher educational institutions, 11.6% of respondents have postgraduate education, and the remaining 10% of respondents have graduated only from secondary school.

The social structure of respondents, where 52.6% were civil servants and employees. In second place – students, whose share was 30.1%, in third – employees 4.2%. Followed by entrepreneurs (3.5%), self-employed (4.6%), unemployed (3.5%) and pensioners (1.5%).

In general, the analysis of the socio-demographic structure of respondents showed that the survey was dominated by women by gender (63.3%); by age category – the majority of respondents can be attributed to the able-bodied population, i.e. from 18 to 50 years or 85.3%; by

education level - more than half of the participants have average and high qualifications (78.3%); by social status – about 85% of respondents belong to the economically active population. As can be seen, the majority of respondents have a sufficiently high human potential, which could hypothetically be used by local self-government bodies to involve the local community in the decision-making process to solve socio-economic problems. Is this really the case?

Assessment of the involvement of citizens in the management of the budget of local self-government. The analysis of the sociological survey showed that 52 respondents or 20.1% are members of the public council and 61 respondents or 23.6% of all respondents participated in meetings. This indicates a low level of involvement of citizens in the decision-making process. (Figure 1)

a) Membership in public councils    b) Participation in local government meetings

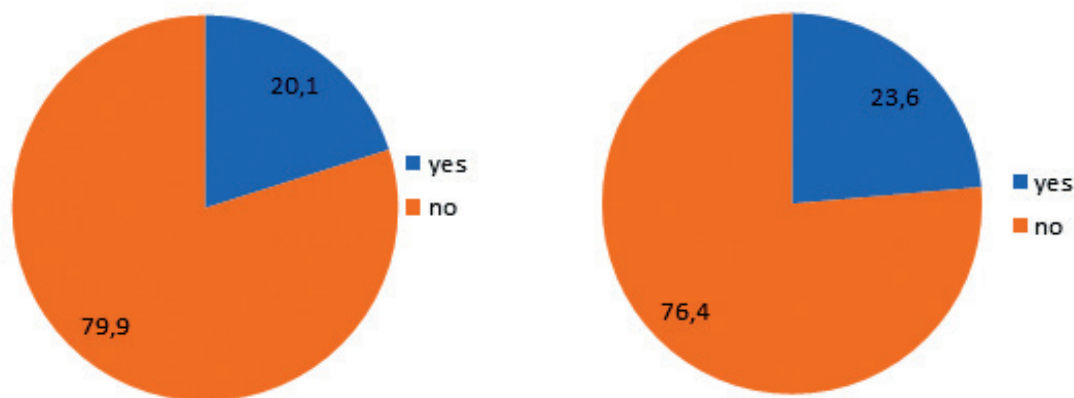


Figure 1. Participation of citizens in public councils and meetings of local self-government (in % of the total number of respondents)\*

\* Compiled by the authors on the basis of a sociological survey

An analysis of questionnaires on the reasons why citizens did not participate in meetings and gatherings of the local community showed that 37.1% of respondents did not know that they had the right to participate; 22.8% of respondents were not informed about upcoming meetings and 40.1% of respondents were not interested because they did not trust local self-government bodies.

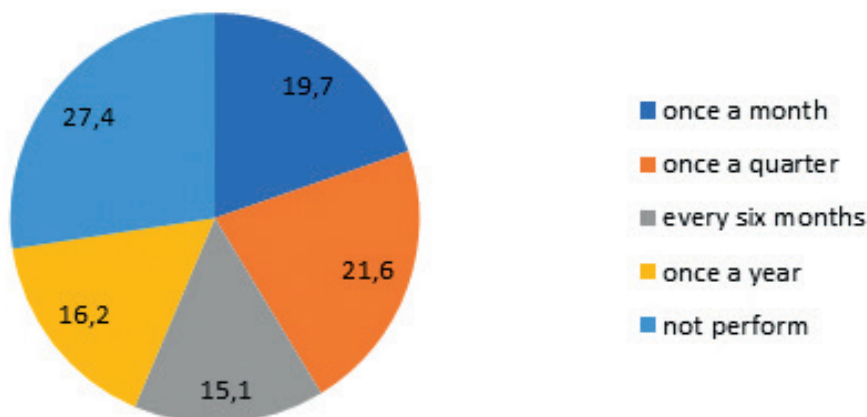


Figure 2. Frequency of meetings of local self-government akims with the population (in % of the total number of respondents)\*

\* Compiled by the authors on the basis of a sociological survey

As can be seen from Figure 2, meetings and gatherings of the local community on financing socio-economic tasks for the development of the village are held monthly, which amounted to 19.7%, quarterly - 21.6%, semi-annually - 15.1%, once a year – 16.2%. It is worth noting that 27.4% of respondents indicated that local governments did not hold meetings at all. Although, in accordance with the legislation of the Republic of Kazakhstan, local authorities must meet with citizens at their request and, if necessary, meetings outside the calendar.

Respondents who participated in local government meetings, to the question “In what form did you participate in the discussion of the local budget?” The answers were as follows: 50.8% participated by voting at meetings or gatherings of the local community, 24.6% of respondents - through a mobile application, 11.4% - online voting using an electronic digital signature (EDS), 13.2% - a questionnaire on paper.

To the question “Does the mayor discuss budget planning with you to solve the socio-economic problems of the village?” 47.5% respondents answered positively, and 52.5% respondents answered negatively.

When discussing the budget of local self-government, 78.8% respondents did not make their proposals on its distribution, and the opinion of 21.2% respondents was taken into account.

Assessment of citizens’ participation in the management of the LSG budget. The analysis of the sociological survey on the satisfaction of the population in the discussion of the local budget showed that 79 respondents (30.5%) are not satisfied, 25 respondents (9.7%) are partially dissatisfied, 72 respondents (27.8%) are partially satisfied, 83 respondents (32.0%) are satisfied.

To the question “Do you think that citizens can and should participate in planning and using the budget of your rural district?” the majority of respondents (71.4%) answered positively, and 6.2% of respondents - negatively, 22.4% of respondents could not answer this question.

The factors that negatively affect the effectiveness of the formation of a policy for the management of the budget of local self-government include:

- untimely awareness or lack of information about upcoming meetings (56.4%);
- lack of sufficient powers of the Akim of the rural district (16.2%);
- lack of openness and transparency of Akim’s activities (14.3%);
- lack of relevant competencies and knowledge among civil servants (4.2%),
- bureaucracy and a formal approach to budget discussions (3.5%);
- low level of trust of citizens in the Akim of the rural district (5.4%).

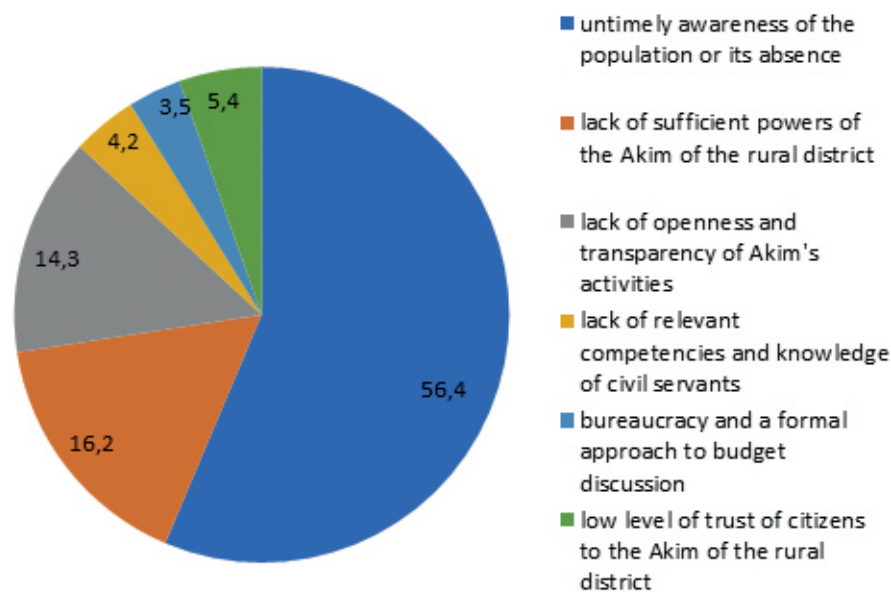


Figure 3. Factors affecting the effectiveness of local budget management (%)\*

\* Compiled by the authors based on a sociological survey



As shown in Figure 4, the majority of respondents prefer meetings in the format of a general meeting and a gathering of the local community (42.1%). In second place – mobile application (30.1%), in third place - local referendums (21.2%). Written surveys are in last place (6.6%).

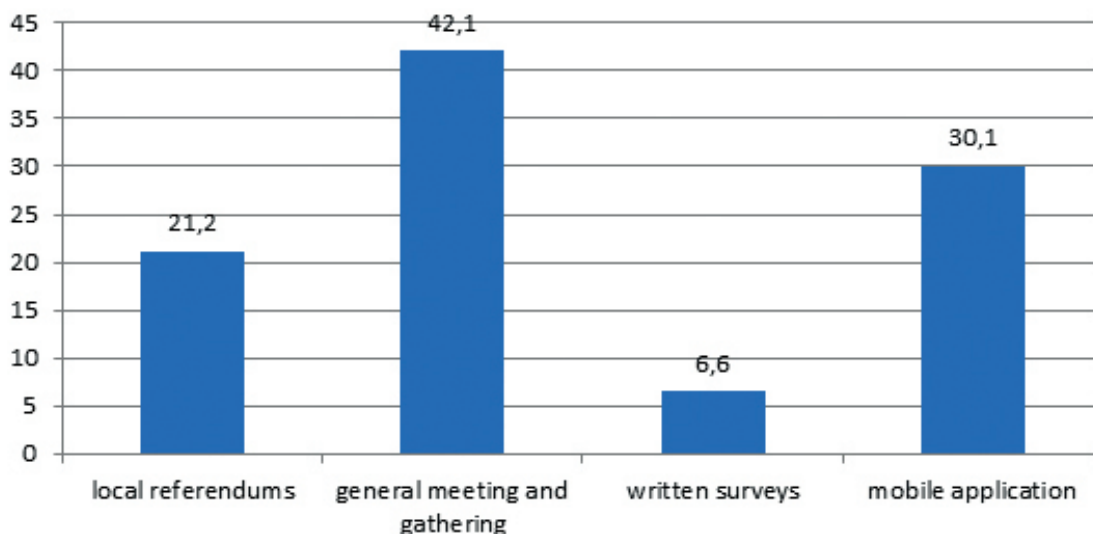


Figure 4. **Forms of interaction of citizens with local self-government bodies (%)**\*  
 \* Compiled by the authors on the basis of a sociological survey

According to the survey participants, the most effective form of assessing the effectiveness of the village budget execution are quarterly reports of the Akim (44.0%), open publication of the civil budget on the website of the village Akim (29.8%), monitoring of budget execution through a mobile application (12.7%), sociological surveys of the population (6.9%) and public control (6.6%). (figure 5)

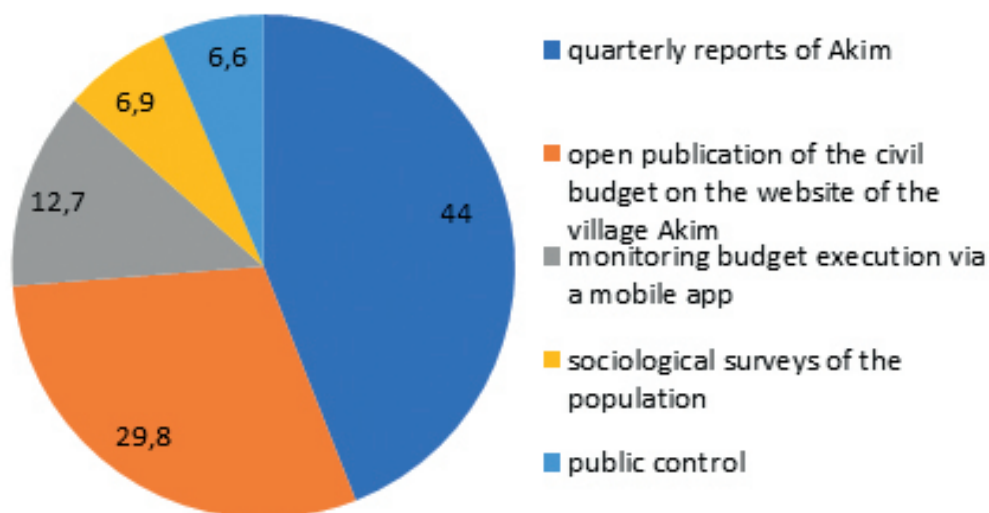


Figure 5. **Forms for evaluating the effectiveness of budget execution (%)**\*  
 \* Compiled by the authors on the basis of a sociological survey

As the survey results showed, citizens can and want to participate in the management of the budget of the local community. 30.5% of respondents are dissatisfied with the degree of

participation in the budget discussion. In their opinion, there are no specific mechanisms for citizens' participation today, which negatively affects the level of involvement in the management of the local budget.

To solve these problems, an expert interview was conducted with the main stakeholders, including 4 mayors of rural territories, the head of the Department of Economics and Finance of the district management body, the head of the Department of Finance and state assets of the regional management body, the deputy head of the state revenue management of the district management body.

Experts noted the low level of self-sufficiency of the local budget (the share of own income is 10-15%), which is caused by the high proportion of self-employed and unemployed in rural areas. The problem of low self-sufficiency of the budget of the fourth level is the main factor of low efficiency of the management of the budget of rural districts. On the other hand, akims of rural districts have a limited set of tools to replenish the revenue side of the local budget.

In order to increase the revenues of the local budget, it is proposed, in addition to existing taxes, to transfer to the local government a fee for the use of agricultural land plots and proceeds from their sale. In this regard, it is necessary to conduct a full inventory of land plots in rural districts to adjust the tax base.

According to experts, one of the main tasks that civil servants should face is not only to be able to hear, but also to have effective communication skills. To talk to people, to be open, to give information in the most accessible form through communication channels that are accessible and interesting to people. Here it is necessary to explain in social networks and messengers what is being done by local self-government bodies and for what, to encourage civic initiatives and discuss the results of joint activities.

### **Conclusion**

Let's take a closer look at the main results of the study on the assessment of the level of participation of citizens in the management of the budget of local self-government.

1) The analysis of the social and demographic structure showed that the active participants of the survey are women (63.3%). More than half of the respondents have specialized secondary and higher education. The majority of respondents are government or civil servants, and entrepreneurs made up only 3.5%.

2) The analysis of the level of involvement of citizens in the management of the budget of local self-government revealed that most of the respondents did not participate in the meetings of the general assembly or local gatherings. In their opinion, the main reason is that they were not informed about the upcoming meetings. Thus, 22.8% of respondents noted that they did not have timely information, and 37.1% did not know that they were eligible to participate.

3) The main forms of citizens' participation in decision-making on issues of local self-government are general meetings or local gatherings. At meetings, as a rule, akims prefer to periodically speak to residents about the results of their activities, but do not discuss issues of upcoming short- and medium-term plans for the socio-economic development of the territory. Thus, 52.5% of respondents noted that akims do not discuss with them the planning and use of budget funds. The accountability and openness of local authorities is formal.

4) As for the level of involvement of citizens, the activity of participants demonstrates the willingness of residents to get involved in decision-making processes. Experts note that it is worth developing civic engagement, raising awareness and people's desire to participate in the processes. Therefore, along with the acquisition of management rights, it is necessary to realize that at the same time it imposes on people certain responsibilities and joint responsibility for the results of a joint decision. In this regard, it is proposed to increase the political, economic and financial literacy of the population.

Local self-government bodies should create a healthy basis for stimulating entrepreneurial activity, be accountable and open to dialogue with citizens in order to improve the welfare and quality of life of the population.

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### **Жергілікті өзін өзі басқарудың дербес бюджетін басқаруға азаматтардың қатысуын талдау**

**Аңдатпа.** Азаматтарды жергілікті өзін-өзі басқару бюджетін басқаруға тарту олардың осы процеске қатысуының нақты тетігінің болмауына байланысты ашық мәселе болып қала береді, бірақ онсыз мемлекеттік басқаруды орталықсыздандыру бойынша реформалар жүргізу мүмкін емес.

Бұл зерттеудің мақсаты негізгі проблемаларды анықтау және ауылдық аумақтардың бюджеті есебінен азаматтарды өзін-өзі басқару процесіне тарту құралдарын анықтау болып табылады.

Мақалада екі негізгі өлшемді қолдана отырып, азаматтардың жергілікті өзін-өзі басқару бюджетін басқаруға қатысу дәрежесін анықтауға мүмкіндік беретін әлеуметтік сауалнама нәтижелері келтірілген: азаматтардың қатысуын бағалау және азаматтардың төртінші деңгейдегі бюджетті басқаруға тартылуын бағалау.

Күтілетін нәтижелердің жаңалығы мемлекеттік органдардың клиентке бағдарлануын арттыруға және қоғамдық ұйымдардың да, жекелеген азаматтардың да қызметін ынталандыруға



бағытталған мемлекеттік органның халықпен өзара іс-қимыл тетігінің икемділігін қамтамасыз ету жөніндегі ұсынымдарды әзірлеуден тұрады. Бұл мемлекеттік органдар басшыларының халықпен, бизнеспен және қоғамдық бірлестіктермен кездесулерін өткізу кезінде формализмді жою қажет екендігіне байланысты.

**Түйін сөздер:** бюджет, жергілікті өзін-өзі басқару, азаматтар, кірістер, шығыстар, трансферттер.

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### **Анализ участия граждан в управлении самостоятельным бюджетом местного самоуправления**

**Аннотация.** Вовлечение граждан в управление бюджетом местного самоуправления остается открытым вопросом из-за отсутствия четкого механизма их участия в этом процессе, но без которого невозможно проведение реформ по децентрализации государственного управления.

Целью данного исследования является выявление основных проблем и определение инструментов вовлечения граждан в процесс самоуправления за счет бюджета сельских территорий.

В статье представлены результаты социологического опроса, который позволил нам определить степень участия граждан в управлении бюджетом местного самоуправления, используя два основных измерения: оценку вовлеченности граждан и оценку участия граждан в управлении бюджетом четвертого уровня.

Новизна ожидаемых результатов заключается в разработке рекомендаций по обеспечению гибкости механизма взаимодействия государственного органа с населением, направленных на повышение клиентоориентированности государственных органов и стимулирование деятельности как общественных организаций, так и отдельных граждан. Это связано с тем, что необходимо устранить формализм при проведении встреч руководителей государственных органов с населением, бизнесом и общественными объединениями.

**Ключевые слова:** бюджет, местное самоуправление, граждане, доходы, расходы, трансферты.

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