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Problems of ensuring transparency of the fiscal sphere of Kazakhstan

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Abstract. *Kazakhstan, as a country with a diverse economy and rich natural resources, strives for sustainable economic development and strengthening its position in the world arena. One of key factors contributing to achievement of these goals is transparency in the fiscal sphere.*

The purpose of article is to study impact of financial transparency on citizens' trust in local authorities and their behavior in relation to income payment. When explaining relationship between financial transparency, trust and willingness to pay, it relies on management and public choice theories.

Based on the conducted research, it was found that financial transparency has a positive effect on citizens' trust in local authorities and their willingness to pay taxes and fees. The study also showed that both financial transparency and trust in local authorities in Kazakhstan are not at a high level.

The practical significance lies in assessing importance of financial transparency to increase trust and willingness to pay. Thus, local authorities are encouraged to look for innovative ways to improve the quality and accessibility of financial information for citizens.

The study shows that heads of local authorities who maximize budget prefer to increase mobilization of income in order to be able to provide more public services that meet expectations of citizens.

Keywords: *transparency, financial literacy, fiscal policy, economic transformation.*

Introduction

Transparency within the fiscal domain constitutes an integral component of the contemporary economic system. The effective administration of public finances and tax revenues assumes a pivotal role in cultivating trust among both domestic and international investors. When information regarding the government's revenue collection and expenditure is accessible to citizens and entrepreneurs, it serves to mitigate corruption and fortify the nation's stability.

A crucial facet of transparency pertains to the availability of information regarding tax regulations and incentives. Instances where specific companies or industries receive tax preferences may evoke dissatisfaction within society. Therefore, it is imperative to disclose information about the objectives, as well as the criteria for the allocation of tax benefits.

Another area warranting improvement is the level of scrutiny and supervision over budgetary funds. Vigilant oversight of the budget acts as a deterrent against the misuse of funds. Transparent auditing and monitoring processes contribute to bolstering confidence in the financial stability of the nation.

In the contemporary era, the principle of governance known as transparency is widely employed. Leaders of nations are strongly advised to be transparent with their citizens. In public administration, transparency involves providing the public with access to information regarding governmental decisions and activities [1]. It serves not only as a means to an end but also as an end in itself [2]. As a means, transparency fosters democratic participation, builds trust, combats corruption, and facilitates well-informed decision-making [3-5]. Transparency is an end in itself because citizens have the right to be informed about governmental affairs. Some governments have voluntarily embraced transparency as a strategy to enhance organizational efficiency and operational effectiveness [5, 6]. The government's transparency policy is influenced by the cultural milieu, encompassing public attitudes towards information, stakeholder involvement in governance, the vitality of independent media, and the enactment of laws pertaining to freedom of information [7]. Recently, governments have implemented various measures to enhance transparency in the public sector, including initiatives promoting open access to government data, the enactment of Freedom of Information (FOI) laws, and endeavors to establish e-government [4, 6].

Methodology

To test the hypotheses of the study, a model of partial least-square structural equations (PLS-SEM) was used.

A theoretical model has been proposed illustrating the supposed interrelationships between financial transparency, citizens' trust and willingness to pay taxes. Integration of management and public choice theories to explain these relationships.

The PLS-SEM model is designed taking into account the theoretical basis and the collected data.

A statistical analysis of the data using PLS-SEM was carried out to assess the impact of financial transparency on trust and willingness to pay taxes.

Interpretation of the results:

- Interpretation of statistical results in order to verify or refute hypotheses.
- Analysis of the impact of financial transparency on trust and willingness to pay taxes.

Formulation of conclusions and recommendations:

- Drawing conclusions based on the results obtained.
- Formulation of recommendations for local authorities aimed at improving financial transparency and increasing the trust of citizens.

This methodology provides a systematic and structured approach to the study of the impact of financial transparency on the behavior and attitudes of citizens in the context of the fiscal sphere of Kazakhstan.

Discussion and Results

Scientists underscore the potential of transparency to enhance the operational efficiency and effectiveness of organizations. The transparency of public administration contributes to heightened financial efficiency and accountability, facilitating improved monitoring and evaluation of the organization's activities by stakeholders [6, 8]. They delve into the correlation between government transparency and regulatory effectiveness, concluding that transparency positively impacts the regulatory effectiveness of government inspectors [9].

Local authorities possess a distinct connection with residents at the policy-making and decision-making levels. They are dedicated to increasing participation in policy-making and evaluating accountability [4]. Transparency at the local level is vital for fostering citizen cooperation necessary to achieve common goals in service provision. One of the responsibilities of local authorities is to garner sufficient «own income» from citizens. Inability in developing countries to mobilize necessary resources continues to hinder public service provision [10, 11]. Reasons for low income mobilization in local authorities include income leakage due to corrupt activities of tax collectors, weak revenue management systems, and insufficient control over legislative compliance. There is evidence of a growing reluctance of citizens to pay taxes and fees, possibly as a protest against the lack of transparency in resource utilization.

Studies highlight the role of management efficiency in influencing citizens' tax payment behavior, suggesting that accountable and transparent management positively affects citizens' willingness to fulfill financial obligations to local authorities [12, 13]. Additionally, clear information about policies increases their significance and promotes compliance [14].

While financial reporting in local authorities, like in other organizations, is mandatory, it is often conducted according to the law without maximizing budget impact. Porumbescu's work illustrates how local authorities can use financial reporting as a tool to deepen citizens' understanding of how their money influences their willingness to pay. Some developed countries' local governments have recognized the power of financial transparency in creating understanding and compliance with citizens' requirements through the Financial Reporting initiative.

According to the Concept of Public Finance Management in our country, transparency and openness of the entire mechanism of the budget process require compliance with specific rules. These include access to information about budget policy and how it is implemented, complete data on sources and directions where these funds are spent, civil society should

increase participation in discussions concerning priority budget expenditures. Budget information should be available to all target groups without exception.

In order for the mechanism of public participation to really work, information must be available both in composition and in content. Budget data should be detailed, clear, structured and of course posted on the online portal.

Such a platform should work and the interaction of all levels of the board should be carried out through the portal of open budgets. It serves as a center for the presentation of all relevant budget data. There should be a wide circle in the public council. Then the involvement of citizens will be better and more effective. And accordingly, public confidence will also increase.

Budget documentation encompasses forecasts and explanations on key macroeconomic variables, including economic growth rates, inflation, balance of payments, fiscal policy aggregates, and social indicators. The PSER (Forecasts of socio-economic development) is part of the documentation of the republican budget and local authorities' budgets, containing forecasts and discussions on growth prospects and sectoral components. While inflation forecasts present a range, potential errors in forecasts of real growth and inflation may impact other predictions. Forecasts indicate an overall upward trend in economic growth rates in the coming years, with a decline in inflation, possibly influenced by the inflation targeting regime of the National Bank of the Republic of Kazakhstan, demonstrating commitment to a long-term target range of inflation of 3-4 percent.

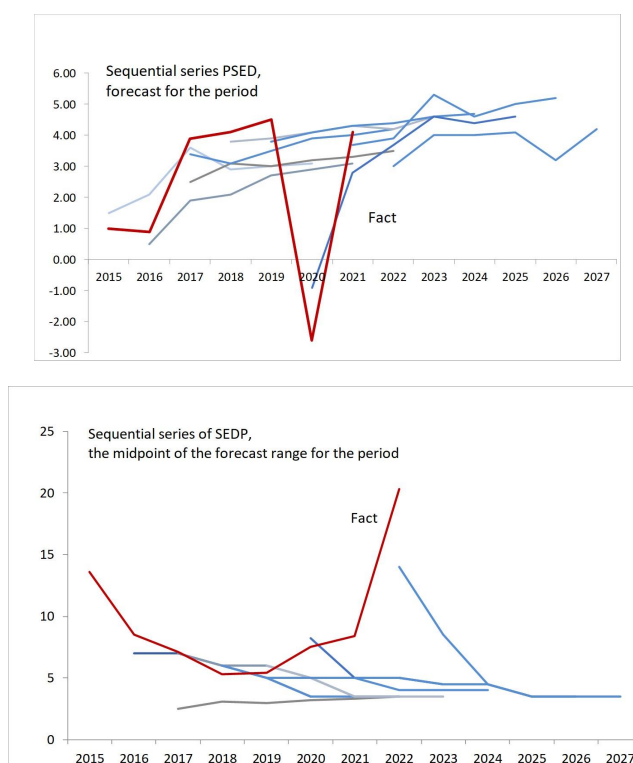


Fig. 1 – Forecasts of real growth and inflation in the PSE variants and actual results
Source: Ministry of National Economy of the Republic of Kazakhstan

The draft republican budget is submitted to the Parliament and brought to the attention of the public four months before the start of the upcoming fiscal year, and the final approval and publication of the budget takes place 3 weeks before the start of the new fiscal year. These deadlines correspond to articles 71 and 74 of the Budget Code, respectively. If the final approval and publication of the budget takes place in the last week of November, Kazakhstan will be able to reach a higher («advanced») level according to this principle.

Table 1
Summary assessment of the Code of Transparency in the Fiscal Sphere

I. Budget Reporting	II. Budget Forecasting and Budgeting	III. Budget Risk Analysis and Management	IV. Revenue Management from the Extractive Industries
1.1. Institutional Coverage	1.1. Budget Unity	1.1. Macroeconomic risks	1.1. Regulatory Framework
1.2. Coverage of Balance Sheet Positions	1.2. Macroeconomic forecasts	1.2. Specific Budget Risks	1.2. Subsoil Use Rights
1.3. Flow Coverage	1.3. Medium-Term Fiscal Framework	1.3. Long-term sustainability of public finances	1.3. Disclosure of information about holdings
1.4 Coverage of tax expenses	1.4. Investment projects	2.1. Unforeseen budget expenditures	2.1. Tax regime
2.1. Periodicity of interim reporting	2.1. Budget legislation	2.2. Asset and Liabilities Management	2.2. Revenue Administration
2.2. Timeliness of Annual Financial Statements	2.2. Timeliness of budget documentation	2.3. Warranties	3.1. Revenue Forecasting
3.1. Classification	3.1. Objectives of Fiscal Policy	2.4. Public-Private Partnerships	3.2 Budget Integration
3.2. Internal Consistency	3.2. Result-oriented information	2.5. Financial Sector	3.3. Extractive Industries Revenue Funds
3.3. Retrospective adjustments	3.3. Public participation	2.6. Subsoil Use	4.1. Reporting and Auditing
4.1. Reliability of statistics	4.1. Independent Assessment	2.7. Environmental risks	4.2. Reporting of subsoil user companies
4.2. External Audit	4.2. Budget Clarification and Adjustment	3.1. Subnational governments	4.3. National companies in the field of subsoil use
4.3. Comparability of budget data	4.3 Consistency of forecasts	3.2. State Corporations	4.4 Operational, social and environmental reporting

LEGEND	LEVEL				
	Mismatch	Base	Proper	Advanced	Not applicable

PLS-SAM employs a composite model that considers the overall, specific, and erroneous variances of independent variables, thereby enhancing the prediction of dependent variable variances [16]. This choice of a composite model over a factor model is made due to its effectiveness in maximizing the explanation of variance in trust and willingness-to-pay indicators.

The summary of descriptive statistics for the constructs is presented in Table 2. It reveals that respondents generally perceive financial transparency to fall below average expectations, with all six items scoring below 2.5. This contrasts with the global trend of increasing use of information technologies to enhance transparency in local government. Additionally, respondents exhibit low trust in the prudent use of public funds, reflected in a mean score of 2.5. This suggests a lack of confidence in the local government's ability to utilize public resources economically and effectively. Furthermore, the data indicates a low willingness to pay, indicating a high degree of resistance and reluctance among respondents to make payments.

Table 2
Descriptive statistics for constructs

Indicators	Obs	Mean	Std. Dev
<i>Perceived financial transparency</i>	404	1.681	0.910
FT1: I am aware that financial information is provided on the Authority's web site			
FT2: I am aware that financial information of the Authority is on the social media	404	1.604	0.922
FT3: I am aware that financial information of the Authority is available at the Office	404	1.956	1.015
FT4: I am aware that financial information of the Authority is available at the Community Centres	404	1.839	0.990
FT5: I am aware financial information of the Authority disseminated through emails	404	1.592	0.865
FT6: I am aware the financial information of the Authority is discussed on radio/TV	404	1.735	0.849
<i>Trust in the use of public money</i>	404	2.064	0.994
T1: As for my Authority, I know it will use the money collected from us well			
T2: I believe that my Authority always conduct its financial dealings well	404	2.012	0.895
T3 My Authority has competent and honest managers to apply our money well	404	2.072	0.901
T4: I believe my Authority means well for the Community	404	1.871	0.952
<i>Willingness to Pay (WTP)</i>	404	2.2401	0.848
WTP1: I always pay the local taxes and fees without any delay			
WTP2: I always pay the local taxes and fees imposed without any hesitation	404	2.1906	0.951
WTP3: I always see local taxes and fees as reasonable	404	2.0248	0.874
WTP4: I believe that the local taxes and fees are commensurate with the services offered	404	1.9653	1.008
WTP5: I do encourage people close to me to pay their local taxes and fees promptly	404	2.0470	0.851

Source(s): Survey Instrument, 2020

Throughout the study, the internal consistency of the instruments was assessed using factor loading, composite reliability, and Cronbach's alpha. The results of factor loadings, as presented in Table 3, indicate that the elements effectively measure the corresponding constructs, surpassing the minimum convergent validity threshold of 0.5. To ensure internal consistency in measurements, a recommended composite reliability of at least 0.70 is met, as evident in the results for each indicator, signifying acceptability. The outcomes in this table affirm the achievement of discriminant validity, as the correlations between different constructs are lower than the square root of the AVE values for these constructs.

Table 3
Reliability and validity results

Construct	Item	Factor Loading	VIF	Cronbach's Alpha	Composite Reliability	AVE
Financial Transparency	FT1	0.883	3.525	0.953	0.958	0.677
	FT2	0.875	3.455			
	FT3	0.857	2.783			
	FT4	0.880	3.303			
	FT5	0.881	3.238			
	FT6	0.831	2.303			
Trust	T1	0.861	2.329	0.891	0.924	0.753
	T2	0.904	2.910			
	T3	0.866	2.381			
	T4	0.840	2.131			
Willingness to Pay	WTP1	0.726	1.822	0.856	0.896	0.634
	WTP2	0.838	2.463			
	WTP3	0.825	2.046			
	WTP4	0.801	1.858			
	WTP5	0.786	1.773			

Source(s): Survey Results, 2020

The first hypothesis states that financial transparency has a positive effect on the trust of citizens, which is confirmed by the results obtained. Thus, financial transparency strengthens the trust of citizens, and its absence leads to distrust. The result obtained is consistent with management theory, which emphasizes the positive impact of the manager's pro-organizational behavior (for example, transparency) on the trust of the principal. The results show that if the financial affairs of local authorities are conducted openly, then citizens are more likely to trust local managers.

The second hypothesis is that financial transparency affects the willingness to pay to local authorities. Financial transparency has a positive effect on the willingness to pay, which means that if citizens consider local authorities to be transparent in financial matters, they will be more willing to pay taxes and fees levied on them for development purposes. This conclusion is consistent with the theory of public choice, according to which local leaders seek

to maximize the budget of the local administration within the framework of public choice and therefore pursue policies consistent with this goal. In this case, local managers accept financial transparency mainly because it helps them increase local government revenues.

The third hypothesis states that perceived trust has a positive effect on willingness to pay, and it was accepted. The conclusion is that perceived trust and willingness to pay are positively related in local governments. This conclusion is consistent with management theory and the existing empirical literature. According to management theory, when a manager behaves in a way that contributes to the overall well-being of the organization, trust in the principal increases, which leads to favorable behavior. Consequently, management theory adequately explains the results of the study, according to which, after establishing trust, citizens are more likely to support and voluntarily implement the policies and initiatives of local managers aimed at achieving the collective good.

Recommendations:

Fiscal legislation ensures the regularity of the budget process and the timeliness of the preparation of budget documents; however, some elements of the budgeting and forecasting processes can be improved. Despite the fact that the process of drawing up the PSER is well developed and includes most of the necessary elements, it can be further strengthened by agreeing on different versions of forecasts, explaining differences and comparing the government's estimates with the estimates of independent experts. Medium-term forecasts are presented without reference to the results of previous periods, and the complexity and multiplicity of budget rules, which are regularly reviewed, makes it difficult to analyze their compliance. The ongoing reforms of information systems will ensure greater transparency of public investment, and a further reduction in the share of purchases from one source will significantly increase transparency and strengthen accountability. Based on the summary of the assessment in table 4, it is recommended to set the following priorities to increase the transparency of budget forecasting and budgeting.

Recommendation 1. To increase the degree of budget unity by including in the budget documentation information on gross revenues, expenditures and financing of all central government departments

Recommendation 2. Increase transparency of public investment projects.

Recommendation 3. Develop a reliable budget rule that will serve as a guideline for subsequent decisions in the field of fiscal policy.

Recommendation 4. Provide for the inclusion of expanded summary tables in budget documents to improve the completeness of budget information provided to the legislature and analysts.

Recommendation 5. Improve information on the assessment of the reliability of macroeconomic and budget forecasts.

Based on these conclusions, based on the results of the assessment, several recommendations can be formulated to increase the transparency of the budget system of Kazakhstan.

Table 4
Recommendations

Component I. Improve the completeness, quality, comparability and reliability of budget reporting through the following measures.

Component II. Improve the forecasting of the budget and public finances through the following measures.

Component III. Improve the analysis and disclosure of information on risks to public finances through the following measures.

Component IV. To increase transparency in the field of natural resources through the following measures.

Conclusion

Thus, the analysis showed that the Government of the Republic of Kazakhstan has determined the exact quantitative goals of fiscal policy with an indication of the deadlines for their implementation, but they are often revised, which reduces their effectiveness, the implementation and monitoring procedures are also not yet systematized. Budgets for citizens are published both at the republican level and at the level of local authorities, but without analyzing the impact of the budget on an ordinary citizen. In all these cases, the analysis of the impact on a «typical» citizen or on certain groups of citizens is not carried out. Progress is being made in expanding public participation in the budget process both at the republican and local levels. At the level of local authorities, there is more active public participation than at the republican level. This approach has proved very popular and can become a model for other local authorities, and in the future for the republican level. Providing citizens with a clear description of how new fiscal policy measures will affect an individual can further strengthen these processes.

The practical essence of the study is that local authorities should no longer perceive financial reporting as a routine matter, but take care of the quality, clarity and accessibility of financial information. This implies that financial information should be prepared in accordance with the International Public Sector Accounting Standards (IPSAS), which promise to provide high-quality and useful financial information to all users, including citizens. Thus, the study calls on local authorities to adopt and implement IPSAS to ensure financial transparency. In addition, local authorities should hire competent and professionally trained accountants to perform the financial reporting function.

Local governments should practically explore the possibilities of using social networks and websites to provide financial information to citizens in this rapidly developing world of information technology. They should not only ensure the provision of high-quality financial information, but also educate citizens on how to use this information. In order to better understand the needs of citizens and their demand for financial transparency, local authorities can organize general meetings and meetings with user groups to interact and identify information needs; conduct online surveys to reach a wider audience and identify

user needs; conduct radio broadcasts in various local languages to educate citizens so that they can better understand the financial information of local authorities. This will help to increase the level of financial literacy of citizens and improve the perception of transparency of local authorities. Thus, the preparation of financial statements and ensuring the clarity of information for citizens should become a priority for the company's management to ensure compliance with the requirements of financial transparency.

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Қазақстанның бюджет-салық саласының ашықтығын қамтамасыз ету мәселелері

Аңдатпа. Қазақстан экономикасы алуан түрлі және табиғи ресурстары мол ел ретінде тұрақты экономикалық дамуға және әлемдік аренадағы өз орнын нығайтуға ұмтылады. Осы мақсаттарға қол жеткізуге ықпал ететін негізгі факторлардың бірі бюджет-салық саласындағы ашықтық болып табылады.

Мақаланың мақсаты қаржылық ашықтықтың азаматтардың жергілікті өзін-өзі басқару органдарына деген сеніміне және олардың кірістерді төлеуге қатысты мінез-құлқына әсерін зерттеу болып табылады. Қаржылық ашықтық, сенім және төлеуге дайын болу арасындағы байланысты түсіндіргенде басқару және әлеуметтік таңдау теорияларына сүйенеді.

Зерттеу негізінде қаржылық ашықтық азаматтардың жергілікті өзін-өзі басқару органдарына деген сеніміне және олардың салықтар мен алымдарды төлеуге дайындығына оң әсер ететіндігі анықталды. Зерттеу сонымен қатар Қазақстандағы қаржылық ашықтық та, жергілікті билік органдарына деген сенім де жоғары деңгейде емес екенін көрсетті.

Практикалық маңыздылығы-сенімділікті арттыру және төлеуге дайын болу үшін қаржылық ашықтықтың маңыздылығын бағалау. Осылайша, жергілікті өзін-өзі басқару органдарына азаматтар үшін қаржылық ақпараттың сапасы мен қолжетімділігін арттырудың инновациялық жолдарын іздеу ұсынылады.

Зерттеу көрсеткендей, бюджетті барынша арттыратын жергілікті өзін-өзі басқару органдарының басшылары азаматтардың үміттерін қанағаттандыратын мемлекеттік қызметтерді көбірек ұсына алу үшін кірістерді жұмылдыруды ұлғайтуды таңдайды.

Түйін сөздер: ашықтық, қаржылық сауаттылық, салық-бюджет саясаты, экономиканың трансформациясы.

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Проблемы обеспечения прозрачности бюджетно-налоговой сферы Казахстана

Аннотация. Казахстан как страна с разнообразной экономикой и богатыми природными ресурсами стремится к устойчивому экономическому развитию и укреплению своего положения в мировой арене. Одним из ключевых факторов, способствующих достижению этих целей, является прозрачность в бюджетно-налоговой сфере.

Цель статьи заключается в исследовании влияния финансовой прозрачности на доверие граждан к местным органам власти и их поведение в отношении уплаты доходов. При объяснении взаимосвязи между финансовой прозрачностью, доверием и готовностью платить опирается на теории управления и общественного выбора.

На основе проведенного исследования установлено, что финансовая прозрачность положительно влияет на доверие граждан к местным органам власти и их готовность платить налоги и сборы. Исследование также показало, что как финансовая прозрачность, так и доверие к местным органам власти в Казахстане находятся на невысоком уровне.

Практическое значение заключается в оценке важности финансовой прозрачности для повышения доверия и готовности платить. Таким образом, местным органам власти рекомендуется искать инновационные пути повышения качества и доступности финансовой информации для граждан.

Исследование показывает, что руководители местных органов власти, максимизирующие бюджет, предпочитают увеличивать мобилизацию доходов, чтобы иметь возможность предоставлять больше государственных услуг, отвечающих ожиданиям граждан.

Ключевые слова: прозрачность, финансовая грамотность, налогово-бюджетная политика, трансформация экономики.

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