

## THE STATUS OF LOCAL REPRESENTATIVE BODIES IN KAZAKHSTAN AND OTHER POST-SOVIET COUNTRIES THAT STEPPED ON THE PATH TO DECENTRALIZATION: A COMPARATIVE ANALYSIS

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**Abstract.** This study aims to explore the similarities and differences between the status and powers of local representative bodies in Kazakhstan and two other post-Soviet countries— Ukraine and Georgia. The findings will make it easier to grasp the challenges that Kazakhstan faces when building an effective system of local self-government. The results show that despite the shared post-Soviet past, the studied countries have chosen different trajectories for decentralization and have been implementing their reforms at different pace. The instruments to promote citizens' participation have been formalized in all three countries, creating the necessary foundation to further decentralization efforts.

**Keywords:** administrative reform; autonomy; decentralization; local government; municipal authorities

### 1 Introduction

Decentralization of power and local self-governance are crucial for the democratic development of the state (Furman, 2022). In the post-Soviet space, related reforms came to be seen as particularly important in the context of political and administrative transformation, driven by the desire to promote more flexible and effective governance at the local level. The Republic of Kazakhstan, as one of the countries that consistently modernize public administration, is currently taking steps to expand the powers of local representative bodies (maslikhats) (Online Zakon, 2025). However, the effectiveness of these efforts relative to those taken in other countries is conditional. Georgia, Ukraine, Moldova and some other countries in the region have become a testing ground for various approaches to decentralization, from the transfer of budgetary and administrative powers to strengthening the institutional autonomy of representative bodies. The main advocates of decentralization are predominantly democratic and federal states, international organizations, and some developing countries that strive to improve governance and achieve sustainable development. Among these countries are the USA, Canada, Switzerland, Germany, and India. The main arguments in support of decentralization include a more equal distribution of resources and responsibility, a balance between the interests of the center and regions, increased administrative

efficiency at the local level, flexible management, and support for regional identity (de Vries & Nemec, 2025; Kuhlmann, Dumas, & Heuberger, 2022).

Due to differences in the form of governance and the legal system, it may be difficult for Kazakhstan to apply the experience of the aforementioned countries. In this regard, Kazakhstan can benefit more from the experience of socio-culturally and institutionally close countries. Ukraine and Georgia seem to be the most relevant examples in this regard. All three countries were part of the USSR and inherited a highly centralized model of governance, which they need to restructure from vertical to more horizontal. Ukraine and Georgia have been actively reforming the system of local governance over the past 10-15 years; their experience is not only fresh and practical, it ultimately shows how decentralization programs can work in the context of political transformation and social diversity. In addition, both countries have received international expert and technical assistance in conducting decentralization reforms, and Ukraine's experience has been highly valued by partners and donors (OECD, 2018). A comparative analysis of decentralization processes in different countries allows for a deeper understanding of which legislative models are most effective in the context of the post-Soviet legacy and modern political dynamics.

The recent works concerning the comparative legal aspects of decentralization reforms inside and outside of Kazakhstan are devoted to the study of municipal-legal experience of some CIS countries (Panchishin, 2019), local government finance (Bitoleuova & Lavrovskiy, 2022), measures aimed at improving the administrative component of the local self-government (Maksat, Kappasova, Altybasarova, Begimtaev, & Belgibaeva, 2024; Sabitov, Alibayeva, Rakimbayev, Aitkhozhin, & Szaflarski, 2025), challenges and prospects of decentralization in Georgia (Abuselidze, Bilyak, & Bagatska, 2023), the status of municipal bodies across the European countries (Kuhlmann et al., 2022), and Ukraine's administrative reforms (Horbliuk & Brovko, 2022; Sodoma et al., 2023). This study seeks to explore the status of local representative bodies in Kazakhstan and other post-Soviet countries (Ukraine and Georgia) that carried out decentralization reforms in order to identify related patterns, risks and successful practices. The results will allow assessing the extent to which Kazakhstan has approached an effective system of local self-government and what aspects require revision. The scarcity of comparative studies in this field is due to a combination of institutional, political and methodological barriers, in particular the complex nature of the research question, limited access to comparable data, different institutional affiliations of certain legal phenomena. Given the growing interest in sustainable governance, citizen participation and effective public spending, however, such studies are becoming increasingly in-demand, both at the academic level and among international organizations.

## **2 Materials and methods**

The current study leverages a comprehensive method of analyzing the normative and legal framework surrounding local self-government and political initiatives aimed at decentralizing governance. The comparative legal research (CLR) seeks to evaluate the status and powers of local representative bodies across three different countries based on three criteria (i.e., political autonomy, financial autonomy and civic engagement). The focus of CLR is accompanied by certain limitations. Structurally, the main body of the present work consists of four content blocks: rationale behind decentralization in Kazakhstan, driven by global trends; current political and legal initiatives in Kazakhstan; decentralization processes in Ukraine and Georgia; cross-country comparative analysis of the decentralization experience.

The documentary evidence for this study came from regulatory legal acts governing local government activities in Kazakhstan, Ukraine and Georgia and political documents concerning administrative reform policies in the field of decentralization. These include the Law of the Republic of Kazakhstan on Local Public Administration and Self-Government (2001), the Law on Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on the Delimitation of Powers between Levels of Government (2006), the Concept for the Development of Public Administration in the Republic of Kazakhstan until 2030, Ukraine's 2015 Law on the Principles of State Regional Policy, and Georgia's 2014 Code of Local Self-Government. Countries for the analysis were selected based on their shared attributes (i.e., socio-cultural characteristics, historical context, and administrative management practices) and their comparability with Kazakhstan in terms of administrative-territorial structure and form of government.

### 3 Results

#### 3.1 *Decentralization efforts in Kazakhstan, driven by global trends*

The issues surrounding the transfer of power from central authorities to local groups in different countries and the effectiveness of related mechanisms have remained a critical subject of discussion for decades. For democratic countries, the consensus is that decentralization is necessary to improve the efficiency, transparency and sustainability of public administration; this is especially true for countries with a large territory, heterogeneous population and democratic aspirations (de Vries & Nemec, 2025; Furman, 2022). The theoretical underpinning of this belief is that expanding the powers of local authorities is instrumental in achieving a number of objectives: increasing the efficiency of management, bringing power closer to citizens, increasing accountability, and reducing corruption, among other things (Kuhlmann et al., 2022). The local authorities, being closer to the population, are generally better informed about the real needs of the population, infrastructure, and social situation. With their powers expanded, local governments can make decisions faster and more accurately. Decentralization makes power more accessible, understandable and controllable, giving citizens the opportunity to influence decisions by participating in the life of their community (OECD, 2019). The closer the authorities are to the public, the higher are the requirements for transparency and responsibility, whereas local budgets and decisions become the subject of public control. There are also other reasons besides the ones listed above as to why the central government may want to transfer powers to local entities, from promoting regional development, building a political culture, and facilitating civic activity to strengthening the stability of the state (OECD, 2019). An understanding of the important benefits of decentralization factored in the political initiatives taken by Kazakhstan to strengthen the status of local communities and expand the powers of their representative bodies.

Decentralization is not always viewed in a positive light. In Central Asia, it is seen as a potential threat to political stability and territorial integrity. Western countries, on the other hand, have no such concerns, and the general trend towards enacting decentralization reforms indicates that governments in the West continue to recognize their importance. The theoretical argument concerning decentralization was made and put into practice in developed democratic countries, where decentralization became part of a broader concept of public administration, federalism and economic efficiency. The United States, for example, is the main example of fiscal decentralization. Wallace Oates (Oates, 2005), a scholar from the University of Maryland, pointed out that local authorities provide public services more effectively because they are better aware of

what needs need addressing, and he also clarified the role of the subsidiarity principle in public administration (Tiebout, 1961). In this case, the practice of decentralization was considered through the prism of inter-level competition and responsibility. Other examples are Germany and Britain. The principle of subsidiarity is enshrined in both Germany's national and European law (i.e., the Treaty on European Union). The theoretical foundation of German cooperative federalism promotes the idea of balancing the interests of the federal center and the surrounding lands (Kropp & Grotz, 2019; Sturm, 2018). Germany's approach has become a standard for many European countries. In Britain, decentralization draws on the New Public Management (NPM) reforms, which seek to reduce the functional apparatus of the central government through delegation of powers, competition and accountability. A particular emphasis is placed on relieving the burden of extra workload from the central government and delegating some of the responsibilities to local administrations (Alonso, Clifton, & Díaz-Fuentes, 2015; Aucoin, 1997).

Kazakhstan first officially recognized the need to decentralize governance in the early 2000s, but a more clear and formalized direction towards decentralization was recorded in 2004 in the Address of the President, Nursultan Nazarbayev, to the people of Kazakhstan (Akorda, 2004). Between 2004 and 2012, several legislative initiatives were undertaken, primarily aimed at developing a system for forming governance structures at the district level. In 2006, the Law on Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on the Delimitation of Powers between Levels of Government (hereinafter the "Law") was adopted (Adilet, 2006). The Law partially strengthened the powers of maslikhats (local representative bodies), allowing them to approve territorial development programs, participate in the distribution of budget funds, and influence the appointment/resignation of akims (heads of local executive bodies) through a motion of no confidence in special cases. This became a step towards strengthening local government accountability. The Concept for the Development of Local Self-government until 2020 adopted in 2012 has already become a full-fledged strategic document, in which decentralization was presented as a prerequisite for sustainable development. The document lays down specific reforms: budgetary, administrative, and property decentralization, as well as efforts towards increasing people's participation (Adilet, 2012).

To understand the status of local executive and municipal bodies in Kazakhstan, we should remind ourselves the basics of the organization of powers at the local level. Local self-government in Kazakhstan is a system in which cities, districts and villages have the power to manage local affairs and respond to citizens' requests. This system includes several key components: maslikhats (local representative bodies elected by universal, equal, direct suffrage) and akimats (local executive bodies, the heads of which are appointed exclusively by the President of the country or higher akims). Maslikhats develop and adopt regulatory legal acts, approve local budgets, and monitor their implementation. Akims are responsible for operational management at the local level, including state policy implementation, socio-economic development, public order maintenance, environmental protection and other tasks related to the life of local communities. Akims of regions, cities of national significance (such as Almaty and Shymkent) and the capital are appointed by the President for a term of four years. Akims of rural districts, settlements, villages and cities of regional significance are elected by the local maslikhats for a four-year term. Each city district has its own akim appointed by the city akim with the consent of the local maslikhat. The system of akimats has a hierarchical structure: akimats of regions and cities of national

significance interact directly with the ministries, whereas district akimats are subordinate to the regional ones.

At present, district, city and regional heads are not elected, but appointed. Akims of cities of the district significance, villages, settlements and rural districts are the only akims who get elected to office. Formally, this means that local authorities in Kazakhstan have limited political autonomy, and the vertical of power retains control over most decisions. Until 2021, rural akims were elected indirectly by deputies of district (city) maslikhats as electors, and the candidate was nominated by the district (city).

### ***3.2 Political and legal initiatives aimed at decentralizing governance in Kazakhstan***

The central government in Kazakhstan for a long time was wary of decentralization due to the lack of experience in carrying out such reforms and assessing their consequences. By the second half of the 2010s, political goals for expanding the powers of local authorities required greater legal formalization, forcing the lawmakers to take more decisive measures. The main decentralization initiative of the last decade was the 2017 constitutional reform aimed at reducing presidential powers in favor of the Parliament and the Government. The reform, according to a widespread view, fosters greater participation of local authorities in governance and furthers the separation of powers (Adilet, 2017; Mukhamedzhanov, 2017).

Another, no less important initiative was undertaken in 2021, resulting in the direct elections of rural akims. More specifically, some amendments were adopted to introduce the direct elections of district-level (city) akims (Online Zakon, 1995, 2001). The reform was expected to be a democratic breakthrough, increase civil engagement in the decision-making process, and accelerate the development of local self-government (Alzhanov, 2021). During the past elections, more than 700 akims were elected across pilot rural districts. Overall, this initiative became a significant step towards political decentralization, allowing the population to directly elect the executive branch for the first time.

The third milestone in the area of decentralization is the President's initiative to reform public administration implemented in 2021-2023. The political reforms initiated by the President Kassym-Jomart Tokayev involved strengthening local budgets and the tax base, as well as creating plans to expand the powers of akims in the public council and strengthen their role in controlling the local government. Some of these initiatives were reflected in the Concept for the Development of Local Self-Government until 2030 (Online Zakon, 2022).

In his Address to the People of Kazakhstan in 2024, President Tokayev reported that about 2.5 thousand village akims have been elected since 2021. They account for 90% of the total number of heads of rural settlements. In the remaining villages, elections will be held upon the expiration of the local akims' terms of office. Elections for akims of districts and cities of regional significance were scheduled to be held in 2023; a total of 45 akims were elected under the new rules. After a comprehensive study of the election results and analysis of the work of elected akims, it was decided to switch to the new system where akims of districts and regional cities will be elected exclusively through direct elections from 2025. The President called this "another essential step in the transformation of the political system" (Tengrinews, 2024).

It is worth noting the financial decentralization initiatives undertaken in 2018, which introduced the fourth (rural) level of the budget system; previously there were only three levels: republican, regional and district. The sources of revenue have been expanded (i.e.,



transport, land and property taxes went to the local budget), and the role of local authorities in planning expenses has been increased.

### ***3.3 Administrative reforms and decentralization experience in Ukraine and Georgia***

After the collapse of the Soviet Union, most post-Soviet countries carried out decentralization reforms in one form or another, but their scale, goals and results differ significantly. Note that countries oriented towards the European Union (i.e., Ukraine, Georgia, Armenia, and Moldova) implemented significantly more decentralization initiatives than their counterparts in Central Asia (i.e., Azerbaijan, Tajikistan, and Uzbekistan) (Valeeva, 2019). The only exception is Kyrgyzstan, even though the country actively exchanges experience in economic and political decentralization with the EU. Even though municipalities formally exist in the post-Soviet countries within the Central Asian region, they have little authority and funding, and are more or less subordinate to the vertical of executive power (upward accountability).

#### ***3.3.1 A look into Ukraine***

One of the most successful administrative reforms among the post-Soviet countries was implemented in Ukraine (2015-2020). The reasons are objective: (1) the decentralization reform relies on a comprehensive framework. Ukraine did not limit itself to partial changes, but carried out a deep structural transformation that covered several areas: creating united territorial communities (UTCs), enabling the election of heads and council members, decentralizing the budget process, and improving civic engagement and transparency through the mechanisms of electronic governance and participatory budgets. A total of 1 469 territorial communities were formed instead of 11 000 local councils. In addition, 136 new districts replaced the previous 490 districts (IASEED, 2015). The main powers of the district councils were transferred to the lower (community councils) and higher (regional councils) levels. The most important part of the decentralization reform in Ukraine was the administrative-territorial reform, the main goal of which was to delegate some powers and assets from the central government to local governments. Each community now has its own executive office, chaired by an elected head, with the authority to manage local schools, outpatient clinics, roads, housing and communal services. The reform thus contributed to strengthening local governance and eliminated the problem of duplication of functions between different levels of government (Romanova & Umland, 2019).

The Law on Cooperation of Territorial Communities (Zakon Rada, 2014) established a mechanism for resolving common issues faced by communities, such as waste management, infrastructure development, etc. Consequently, the inter-municipal cooperation in Ukraine was strengthened. This and other laws in the legislative package laid the groundwork for sustainable community development. In accordance with the Law on the Fundamentals of State Regional Policy (Zakon Rada, 2015), state support for regional and infrastructure development increased 41.5 times over the period from 2014 to 2018, reaching 19.37 billion UAH in 2018. More than 10 thousand development projects received state funding. The Ministry for Community and Territorial Development took control of the State Regional Development Fund in 2015 and became its main administrator in 2016, which pushed the Fund to reform and effectively support communities, which were actively uniting at that time. Regional Development Agencies were created in 21 regions. Finally, all regions in Ukraine have Local Government Development Centers (LGDC), which help local authorities in implementing regional strategies, etc. (DESPRO, 2020).

Another package of laws for decentralization and administrative process optimization made it possible to delegate administrative powers to local governments. Consequently, administrative services (e.g., resident registration, identity card issuance, state registration of legal entities and individuals, entrepreneurs, and associations, civil status acts registration, property rights registration, etc.) in Ukraine are provided by recently established Administrative Service Centers, which made it possible to overcome citizens' aversion to the centralized and complex Soviet practice of providing administrative services (DESPRO, 2020).

Another achievement of the reform was financial decentralization. Until 2014, local authorities relied mostly on subsidies; after the reform, communities came to enjoy an expanded source of revenue, in particular 60% of personal income tax (PIT), deductions from the tax revenues of individual entrepreneurs' single tax, excise taxes, and land tax. The share of local budgets in the total consolidated budget increased from 30% to more than 50% (Decentralization Portal, 2022). This allowed communities to independently manage their funds and invest in development.

The reform provided municipal communities with real managerial and political independence (within the legally defined boundaries). With more powers and resources, UTCs began to take a more active role in the economic life of the region. This shift increased the downward accountability of local authorities. Until 2014, local self-government in Ukraine was formally declared, but did not function as an independent level of government. Financial and administrative dependence on the center, fragmentation and a weak personnel base hindered sustainable development at the local level. Despite the Law on Local Self-Government (1997), most of the powers given to local governments were nominal and were not supported by either resources or mechanisms of implementation.

The administrative reform was accompanied by the introduction of administrative and legal instruments aimed at increasing the transparency of government agencies, as well as digitalization in public administration and local governance. These initiatives were reflected in the creation of electronic reporting systems, electronic petitions, and the emergence of participatory budgets. The implementation of an e-procurement system (i.e., ProZorro) has boosted openness and trust in local government (OECD-OPSI, 2025).

The efforts made by Ukraine in this direction have received international recognition. According to the Council of Europe, Ukraine has become one of the best examples of decentralization in the region (Council of Europe Office in Ukraine, 2023). At the same time, this achievement was made possible thanks to the active support of the EU, Germany, Poland, and Canada. In 2020, the European Committee of the Regions included Ukraine in the partnership program (Smętkowski, Kniazevych, Olechnicka, Orchowska, & Przekop-Wiszniewska, 2023).

### 3.3.2 *A look into Georgia*

The municipal reform experience of the Georgia is of considerable interest within the context of this study. In 2005, the country began to actively transform its management system, which became the first stage of a large-scale decentralization reform. This phase involved abolishing the district level of government, establishing new municipalities, creating a legislative base for future decentralization, and transferring some powers from the center to municipalities. Before 2005, Georgia had the Soviet type of administrative division, which implied the existence of district administrations. In 2005, this system was abolished in favor of a two-tier system consisting of the central government and self-governing units (cities and municipalities). These initiatives made

it possible to remove the intermediate bureaucratic link and transfer more powers to local authorities. At this stage, 64 municipalities were formed, but their number changed later (Janský & Palanský, 2020; Todorovski & Ilik, 2014). The actions taken at this stage laid an important foundation for further decentralization.

In 2005, the Organic Law on Local Self-Government was adopted, which defined the principles of local self-governance and established the foundation for forming the local budgets. Even though this law was less detailed than the subsequently adopted Local Self-Government Code (Continent, 2014), it became the starting point for more decisive actions on decentralization. During this time, municipalities began to perform new functions, such as maintaining local infrastructure (kindergartens, housing and communal services, green spaces, roads) and managing finances. Despite the weak funding, the shift towards local self-governance began. Hence, Georgia officially and institutionally switched to the local self-government model in 2005, eliminating the Soviet system of governance and laying the groundwork for further decentralization, which continued in 2014.

The Local Self-Government Code adopted in 2014 became the keystone of today's decentralization process. The Code empowered municipalities with specific powers, property and resources, outlined the mechanisms ensuring the autonomy and accountability of local authorities, and introduced the concept of a “self-governing community”. With the adoption of the Code, Georgian legislation on local self-government was unified into a single normative legal act (Panchishin, 2019). City mayors and heads of the municipality governments are now elected directly by the population. These initiatives were reported to increase the legitimacy and downward accountability of local authorities, as well as strengthen competition and political openness at the local level (Transparency International Georgia, 2014). Local governments thus achieved financial and administrative autonomy. More specifically, municipalities received the right to form and independently manage local budgets, with the sources of income being local revenues. The share of state funds allocated to local expenditures also increased. The initiatives to expand the powers of municipal authorities were gained support from international partners. The reform was carried out with the active assistance of the Council of Europe, the EU (through the European Neighborhood Program for Agriculture and Rural Development), and international development organizations like GIZ and UNDP that aided in adopting the best European practices, increasing transparency and accountability, and developing local democracy (Gogidze, 2021). The mechanisms of citizen engagement (public hearings, initiatives, and consultations) have been strengthened, and e-services have been deployed at the municipal level to increase accessibility and efficiency.

Overall, the decentralization reform in Georgia can be considered successful, for it was accompanied by a systemic revision of the legal framework and measures aimed at strengthening the financial independence of the local governments and ensuring their electivity and transparency. It allowed Georgia to get closer to European standards of self-government and secured an active role for municipalities in the management of public life.

### ***3.4 A comparative analysis of decentralization experiences across Kazakhstan, Ukraine and Georgia***

When comparing the status and powers of local representative bodies in the studied countries, it is necessary to point out that Ukraine and Kazakhstan share some structure related features that distinguish the two countries from Georgia. In Kazakhstan and Ukraine, there are two systems of governance that coexist at the regional level: a



centralized executive power (regional state administrations (RSAs) in Ukraine and regional akimats in Kazakhstan) and an elected representative body (regional council and regional maslikhat, respectively). Unlike these two countries, Georgia does not have a regional level of state executive power. In Georgia, regions (mkhare) exist only as geographical units; they do not have their own administrations or executive bodies. The state policies are carried out by the central ministries directly through their territorial bodies.

In the context of decentralization and local self-government, political autonomy implies the ability of territorial units (municipalities and regions) to independently make politically significant decisions within the framework of their powers, without direct intervention by the central government. Table 1 shows the political autonomy levels of the studied countries.

Table 1. A comparative analysis of countries in terms of political autonomy

	Kazakhstan	Ukraine	Georgia
<b>Electivity of local authorities</b>	Partial: only district-level akims and city akims of regional significance are elected by direct voting; others are appointed	Mayors and local (community, city, and district) heads are elected by the population	City mayors and gamgebelis (heads of the district boards) are elected directly by the population
<b>Independence from the central government</b>	Limited: maslikhats are de jure independent, but depend on akimats*	High: local councils are formed based on the election results and make independent decisions	High: sakrebulo (local councils - representative body of a village, community, town, city, district) control the local policy and are not subordinate to the center government
<b>The right of legislative initiative</b>	Local governments have the right to approve regulations, budgets and programs		

\*In Kazakhstan, the dependence of local councils on the central government is one of the most controversial and debated topics. There is a contradiction in the legal framework regarding this matter: some provisions in the legislation formally enshrine the independence of maslikhats while simultaneously making them dependent on the executive branch (akimats). Currently, maslikhats act as a formal body that legitimizes the decisions made by the executive office, but has no real levers of control. In accordance with the Law on Local Public Administration and Self-Government, local representative bodies have the right to express no confidence in the akim, but they cannot follow through with the decision made, for only the President or a higher akim can decide to dismiss a lower-level executive official.

The three countries have different levels of fiscal decentralization. Consequently, the powers delegated to local governments vary among these countries, and so do the mechanisms of financial control, which is reflected in the local government budget process. The questions are: What is the share of local revenues in the general budget?

What taxes go to the local government fund? Do local authorities have the right to independently form and allocate the budget? The answers to these questions are presented in Table 2.

Table 2. A comparative analysis of countries in terms of financial autonomy

	Kazakhstan	Ukraine	Georgia
<b>Local revenues to the budget (excluding inter-budget transfers)</b>	Approx. 10.79 billion USD (data as of 2022), or 5.0% of GDP (Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, 2023)	Approx. 11.87 billion USD (data as of 2024), or 5.9% of GDP (Ministry of Finance of Ukraine, 2022)	Approx. 874.3 million USD (data as of 2022), or 3.5% of GDP (Asian Development Bank, 2022)
<b>Sources of tax revenue to the local budget</b>	Land tax, transport tax, individual property tax. Regional fees and housing/communal service fees	60% of personal income tax (with a share sent directly to community budgets), single tax, land and property taxes, excise revenues (partially)	Ad valorem tax, land tax, municipal fees and tariffs (i.e., utility fees and charges for using urban infrastructure), permit and license fees
<b>The right to independently create and operate the budget</b>	The degree of freedom to spend funds is low because a significant portion of the local budget is allocated for targeted operations	Local governments manage a large portion of their budget without prior approval from the central government	Local councils approve local budgets, but there is a serious dependence on transfers. Budgets are often approved within the framework of central methods and standards

A relatively high share of local revenues in the total local government budget in Ukraine can be explained by the fact that revenues to local budgets has more than doubled between the years of 2014 and 2020. During this period, the country introduced a mechanism for directly transferring part of the personal income tax and other taxes to local budgets. The reform made the UTCs more financially independent from the central government. In addition, local governments in Ukraine currently have the highest autonomy over budget allocation. The administrative reform paved the way for financial decentralization by introducing amendments to the Tax and Budget Codes. The UTCs received the powers and resources equivalent to those granted to cities of regional significance, including the right to transfer 60% of the personal income tax to local budgets. The tax revenues of the single tax (a simplified tax for individual entrepreneurs), corporate income tax imposed on entities treated as enterprises and municipal financial institutions, and individual property tax are also transferred to local budgets (Government Portal, 2025).

In Kazakhstan, no such initiatives have been undertaken. According to the budget planning rules approved in 2025 (Adilet, 2025), targeted transfers are delivered to lower

budgets from higher budgets to finance critically important facilities and projects of national importance. These transfers are allocated within amounts approved at the republic, regional or district level, and are used exclusively within the framework of the local budget development programs. As stipulated in the current legislation, local budgets can receive a significant portion of funds in the form of targeted transfers with strict conditions of use. This limits, however, the budgetary autonomy of the local governments.

According to the Budget Code of Georgia (MOF, 2014), local governments are required to follow the following principles when forming and executing their budgets: comprehensiveness, transparency, and accountability. These principles set uniform standards for all levels of the budget system, including local governments, which limits their budgetary independence. Local budgets are formally approved by the local governments, but the preparation and accounting processes are guided by the Ministry of Finance through mandatory methodological regulations, which limits the autonomy of municipalities. Under Article 6<sup>1</sup>, all budgets (state, autonomous republican and aggregated) are managed using a single account system of the State Treasury. At the same time, the consolidated municipal budget is not subject to approval by the representative body of any authority (i.e. the final consolidation of funds occurs outside the control of local councils) (MOF, 2014). Article 7(4) of the Budget Code requires the Minister of Finance to issue regulations to standardize the budget process and ensure that it meets the requirements of the Code at every single level of the budget cycle. Municipalities must use the same functional and economic codes of expenditure and revenue as the central government, without adding ‘their own’ items. Even though local councils formally approve the budgets, all methodological, regulatory, and technical frameworks for their preparation and implementation are set centrally, which negates the significant part of their fiscal autonomy.

The third criterion of comparative analysis is civic engagement, which determines the degree of local government accountability and affects the quality of decisions made. The mechanisms of direct democracy help instilling the skills of collective discussion, compromise, and responsibility in citizens. As world experience shows, the authorities can reduce the likelihood of protests and discontent by providing citizens with an official channel for expressing their interests. The three levels of public engagement in Kazakhstan, Ukraine and Georgia are public hearings, participatory budgets, and electronic tools for influencing the local budget allocation decisions (Table 3).

Table 3. A comparative analysis of countries in terms of civic engagement

	<b>Kazakhstan</b>	<b>Ukraine</b>	<b>Georgia</b>
<b>Public hearings</b>	allowed, but not mandatory		
<b>Participatory budgets</b>	are allocated within the framework of the Public Participation Budget initiative	are widely implemented across UTCs and cities (Decentralization, 2022)	are implemented primarily in large cities
<b>e-participation</b>	In 2004, the e-Petition service was launched on the e-Otinish portal	The e-services (i.e., e-petitions, e-consultations, voting, surveys) provided at the local and national levels are available through the Diia	The my.gov.ge platform supports e-petitions and public discussions concerning the municipal policy; the portal operates under

According to the Kazakhstan's Law on Local Public Administration and Self-Government, the standing committees of maslikhats can hold public hearings to discuss the budget and other issues (local programs and projects). The standing committees are accountable to the maslikhat whom were elected by and report their activities at least once a year. The number of projects implemented under the Public Participation Budget program has increased many times over in recent years. Local budget expenditures in the housing and communal services sector reached 898.6 billion tenge in 2023, up 34.3% compared to 2022. The regions with the highest local budget expenditures are Almaty (87.4 billion tenge), Astana (136.5 billion tenge), and the densely populated Turkestan region (91.9 billion tenge) (Ranking.Kz, 2023).

In Ukraine, local governments are obligated to consider proposals submitted in response to concerns raised during the public hearing, as stipulated in the Law on Local Self-Government. The procedure for organizing public hearings is outlined in the charter of the territorial community (Zakon Rada, 1997). Until 2022, participatory budget initiatives were widely implemented in cities and across UTCs; they became less common since. Between 2023 and 2024, only 8 out of 100 cities implemented some projects (Ukrinform, 2024).

In Georgia, municipal councils have the right to hold public hearings on the budget, plans and programs, as stipulated in the Local Self-Government Code. The reports are then published on municipal portals. The participatory budgets were actively implemented in 2017-2022, as evidenced by data from the NGO reports (Kakhidze, 2022), but the scale of such programs appears to have diminished, as no related data could be found for the 2023-2025 period.

#### 4 Discussion

Comparative studies on decentralization are conducted rarely; hence, it is difficult to find works that are similar to the present study thematically. This scarcity is due not only to the complexity of the research question, but also to a number of other factors, e.g., limited access to comparable data, political sensitivity of the research topic, and methodological difficulties. The way in which data concerning the local governments, budgets, participation mechanisms, and legislation is presented varies between regions – different formats, different languages, no standardization. The variation in terminology and legal models complicates the research process. For instance, countries studied in the current work (i.e., Kazakhstan, Ukraine and Georgia) have different levels of decentralization. At the same time, decentralization practices conducted within the framework of administrative reforms are attracting increasing interest among theoretical researchers, lawyers and civil servants (Klaric, 2021; Phirtskhalashvili & Gavtadze, 2024). This interest is mostly exhibited by Ukrainian (Horbliuk & Brovko, 2022; Sodoma et al., 2023), Kazakh (Ismailova, Dussipov, Kalymbetova, Bokayev, & Aitkozhiba, 2023; Maksat et al., 2024) and Georgian (Kakhidze, 2021) researchers. In Ukraine, administrative and decentralization reforms have been fast-tracked since the country's European aspirations were outlined in 2014. Georgia has been carrying out similar initiatives since 2004, and Ukraine was actively studying its experience before Georgia changed its political vector (Abuselidze et al., 2023; Panchishin, 2019).

In Kazakhstan, decentralization reforms were not a priority for a long time. The importance of decentralization was first recognized in the late 2010s as a result of the political desire to modernize public administration, reinforced by internal challenges

and external recommendations. During this period, some local scholars described the country's public administration system as one that was adapted to a modern market economy without destroying the centralized foundation (Altibasarova & Shamshudynova, 2019). The country has partially implemented the process of transferring individual powers and responsibility for resolving most issues related to territorial development from the center to the local level (Altibasarova & Shamshudynova, 2019). The said description remains relevant to some extent, but recently implemented legislative initiatives invite us to make certain adjustments to this definition. More specifically, the Kazakhstan's government initiated the shift to the election of akims in 2021, expanding the electability of akims of the public councils and strengthening their role in controlling the local government. Some of these initiatives, as previously noted, were reflected in the Concept of Local Self-Government Development until 2030.

Public control (in particular, with the involvement of international observers) should be considered as an important tool for ensuring transparency, legitimacy and compliance with democratic principles during municipal elections. International organizations, such as the Organization for Security and Co-operation in Europe (OSCE), the Office for Democratic Institutions and Human Rights (ODIHR), the Council of Europe, the European Union, as well as non-governmental organizations (e.g., the Carter Center, the National Democratic Institute, and the International Republican Institute) often send long-term and short-term observer missions. The former are usually present several months before the election, monitoring the preparations and election-related procedures. The latter evaluate the voting and vote counting process. International observers are sent less frequently for mayoral elections than for national elections, but there are a few known cases with the election of capital and major city mayors. Examples include a mayoral election in Turkey (Reuters, 2024), a municipal election in Serbia (Stojanovic, 2024), and elections to local representative bodies in Ukraine and Georgia (OSCE Office for Democratic Institutions and Human Rights, 2021). The election-monitoring procedures involved monitoring media outlets, analyzing the campaign finance, verifying voter lists, evaluating the election commissions' work, and direct presence at the polling stations. The applicability of these measures in municipal elections has been widely discussed in recent scientific works (Amirzhanova, Askeeva, & Zelenin, 2023; Colladon, 2020; Mbozi, 2025).

To improve the electoral system used for electing city and regional akims in Kazakhstan, a number of legislative and institutional changes are necessary. In particular, these concern the holding of direct elections in the pilot regions with a gradual expansion of the practice. In addition, there is a need to increase the electoral commission independence by introducing an open competition for commission members and to strengthen the mechanisms of proportional representation. It is also important to engage the civil society with the electoral process, namely through the admission of domestic observers without unnecessary restrictions and by launching educational courses for their preparation. Other possible proposals include organizing pilot projects on alternative voting models (e.g., public primaries or online surveys) and introducing the practice of conducting civil forums and consultations before election.

A stable trend indicating that decentralization reforms will accelerate is not easy to spot. Considering the problem in the context of the previously identified criteria, the results of this study generally align with the opinions of contemporary researchers. For instance, the real autonomy of regions and rural districts remains limited despite the formal steps towards decentralization. The center's role in appointing key figures and distributing resources is still significant. Maslikhats remain limited in their political and



financial power (Bitoleuova & Lavrovskiy, 2022). Fiscal decentralization in Kazakhstan remains relatively low (Maksat et al., 2024). At the same time, expanding the powers of municipal bodies is considered the only correct solution in this perspective. The researchers argue in favor of studying the experience of European countries, citing the examples of Finland, Denmark and Germany (Maksat et al., 2024; Sabitov et al., 2025). The problem that remains is the limited civic engagement. This study confirms that formally, the mechanisms of direct democracy (e.g., participatory budgets, public councils, and public hearings) exist and probably can be expanded, as shown by Georgia and Ukraine. On the other hand, these instruments are not strictly institutionalized, have been implemented only partially and, often, at pilot mode (Pachucki-Włosek, 2024).

In this context, Ukraine and Georgia are often considered more progressive (Dudley, 2019). Both countries carried out a territorial reform aimed at improving the governance and economic efficiency of communities. In both countries, efforts were made to increase the transparency of governance by introducing electronic tools, developing local initiatives, and increasing citizen participation in budget procedures. Budget decentralization is often mentioned among their main achievements (Abuselidze, 2023; Patyka, Sokolova, Movchaniuk, Sysoieva, & Khirivskiy, 2023). In Georgia, expanding the share of local budgets through transfers and taxes allowed local governments to manage their resources more effectively (Abuselidze et al., 2023). However, Georgia's experience is not as indicative as Ukraine's, for Ukraine reached a substantial, almost twofold increase in the share of tax revenues in the local budget. Note that these successes became achievable largely due to the expert and technical support of the EU countries. At the same time, the two countries exhibited a stable political will for reforms, as they saw decentralization as a path to democracy and strengthening civil society.

Despite all the obvious advantages of decentralization reforms, it is also necessary to note the related challenges. The reform was met with a certain level of opposition at different stages of implementation. Ukrainian researchers, for example, cite a socio-cultural reason for the reluctance to unite as one of the problems, driven by differences in the lifestyle of urban and rural residents. Another problem is the politicization of relations between central and local authorities. In places of compact residence of national minorities, another risk can occur – amalgamated territorial communities with an ethno-national composition can turn into ethnic or linguistic enclaves (Abuselidze et al., 2023). Ultimately, such unification was not recognized with enthusiasm throughout the country, and many urban and rural communities retained their previous status. At the same time, these problems cannot be called systemic or such that they decisively influenced the implementation of the reform. Also, despite the fact that many powers were transferred to local authorities, some bodies or officials still carry out the same functions (Office of the Council of Europe in Ukraine, 2024).

Similar problems were voiced by Georgian researchers (Tavdumadze, 2025). Some scholars subjected the reforms to significant criticism, arguing that despite the local government reforms in 2012-2019, the problem of political and fiscal decentralization remains (Tsitlidze, 2019). In particular, it is argued that even though the central government has no formal control over local governments, it still has the hold over most of the financial resources. At the same time, local governments do not have the opportunity to independently exercise their powers, nor do they have the right to dispose of municipal property and sufficient financial resources (Tsitlidze, 2019). The criticism of decentralization reforms brings the necessary balance to the assessment of their progress. By synthesizing the arguments of previous researchers, we can conclude

that all three countries (Kazakhstan, Ukraine and Georgia) share a number of challenges, such as an imbalance between declared and real autonomy, financial dependence on the center, and insufficient involvement of the population, even though the degree of these challenges varies. In Georgia and Kazakhstan, local budgets remain dependent on the transfers from the national budget. As for Ukraine, it should be noted that despite the progress in tax redistribution, full financial independence has not yet been achieved, and subsidies from the center continue to play their role.

## **5 Conclusions**

With the adoption of the Concept of Local Self-Government Development until 2030 in 2021, Kazakhstan embarked on expanding the powers of municipal bodies and transferring some powers from the center to territorial communities. It is too soon to tell if the decentralization effort will intensify. However, in light of the stated political vector, it is important to understand the potential consequences of the decentralization reform. A comparative analysis of Kazakhstan, Ukraine and Georgia shows that despite their shared post-Soviet past, these countries have chosen different trajectories and paces in implementing decentralization reforms. The present findings show that despite the formal steps taken towards decentralization, regions and rural districts in the studied countries continue to have limited autonomy, which aligns with previous research. In Kazakhstan, local authorities have limited political autonomy, as the central government retains the vertical control over most decisions. As of now, the Concept has entered its second (and last) phase; it is assumed that the reforms will be completed by 2030, but the current pace of implementation does not provide solid grounds to assert that significant changes will be achieved in time. The present findings suggest that decentralization initiatives can increase the autonomy of the local governments, both financial and managerial, and this goal seems within reach in Kazakhstan.

Among other post-Soviet countries that are comparable to Kazakhstan in terms of administrative-territorial and form of government, Ukraine demonstrates the most advanced and systematic approach to decentralization. Following the events of 2014, a large-scale administrative reform was carried out in the country, which adopted the principles of subsidiarity, fiscal autonomy and political independence. Result: local councils received the power to develop and approve local budgets, a significant portion of tax revenues (including 60% personal income tax, which used to go to the national budget), and the ability to independently draft development strategies. Despite the remaining challenges (e.g., uneven development of communities and dependence on subventions), Ukraine has become an example of successful decentralization in the post-Soviet space. In Georgia, decentralization reforms came in waves and had the most pronounced effect after the reforms of the early 2000s when the country formed its municipalities and transferred certain executive powers to them. At present, the country experiences stagnation in this domain, which is reflected in the fiscal and administrative autonomy of the regions. The institutional structure of municipal bodies and mechanisms of local government accountability require separate attention. Yet, these issues have not been considered in the current work. Further research in this area is thus needed.

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Authors declare that they have no conflict of interest.

## Data availability

All data generated or analysed during this study are included in this published article.

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