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Scientific article

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## Efficiency of local self-government authorities and sustainability of rural territories

**Abstract:** In the article, through the prism of the effectiveness of local self-government activities, the issues of sustainable development of rural areas are considered. The legal and regulatory instruments regulating legal, organizational, economic, and social relations in the field of sustainable development of rural areas and the development of local self-government in the country have been studied. An analysis was made by implementing the main indicators of the Development of the Akmola Region Territory Program for 2016–2020. The forecast of budgetary parameters of cities of district significance, villages, towns, rural districts of the Akmola region for the planning period (2021–2024) is presented. Measures are proposed to achieve the forecast values of the budgetary parameters of cities of district significance, villages, settlements, rural districts of the Akmola region for the planning period. The analysis revealed that the further development of rural areas is impossible without effective action and an increase in the economic independence of local self-government. The degree of influence of the effectiveness of the activities of local governments on the sustainability of the development of rural areas is determined. It is proposed to consider the degree of provision of rustic budget expenditures with their own income when determining the effectiveness of the activities of local self-government authorities.

**Keywords:** rural areas, sustainability, local self-government, fourth level budget, rural budget, transfers, regional development.

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Научная статья

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## Эффективность деятельности органов местного самоуправления и устойчивость сельских территорий

**Аннотация:** В статье через призму эффективности деятельности органов местного самоуправления рассмотрены вопросы устойчивости развития сельских территорий. Изучены нормативно-правовые акты, регулирующие правовые, организационные, экономические и социальные отношения в области устойчивого развития сельских территорий, а также развития местного самоуправления в стране. Проведен анализ выполнения основных индикаторов Программы развития территории Акмолинской области на 2016–2020 гг. Представлен прогноз бюджетных параметров городов районного значения, сел, поселков, сельских округов Акмолинской области на плановый период (2021–2024 гг.). Предложены меры по достижению прогнозных значений бюджетных параметров городов районного значения, сел, поселков, сельских округов Акмолинской области на плановый период. На основе проведенного анализа выявлено, что дальнейшее развитие сельских территорий невозможно без эффективного развития и повышения экономической самостоятельности местного самоуправления. Определена степень влияния эффективности деятельности органов местного самоуправления на устойчивость развития сельских территорий. Предложено при

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определении эффективности деятельности органов местного самоуправления учитывать степень обеспеченности расходов сельских бюджетов собственными доходами.

**Ключевые слова:** сельские территории, устойчивость, местное самоуправление, бюджет четвертого уровня, сельский бюджет, трансферты, региональное развитие.

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## Introduction

Local self-government throughout the world is one of the most effective mechanisms that ensure the interested participation of residents of urban and rural settlements in the management of local affairs and the straightforward solution of vital issues, as well as the foundation of regional development (On approval of the Concept for the development of local self-government in the Republic of Kazakhstan until 2025 Decree of the President of the Republic of Kazakhstan dated August 18, 2021 No. 639). Therefore, the main task of local executive authorities is to create the necessary conditions for the balanced development of territories and sustainable growth in the quality of life of people (On the project Decree of the President of the Republic of Kazakhstan “On approval of the Plan for the territorial development of the Republic of Kazakhstan until 2025”. Decree of the Government of the Republic of Kazakhstan dated September 13, 2021 No. 634 ).

Sustainable development is characterized by increased attention by scientists and government officials. In particular, cases of detection of issues of development of diseases are found at the republican level; subprograms for the sustainable development of diseases are especially common. The huge share of enterprises for the production and a sharp increase in production in the territories captures the food self-sufficiency of natural resources and regions. Ensuring the sustainable development of rural areas is the most important task facing the state.

Under the influence of the development of identified diseases, the preservation of the specified parameters at the frequency of its development cycles and the achievement of the goals of increasing the population’s quality of life was revealed (Golubeva, Dorohova, Dugin, 2018).

In 2018–2020, the fourth level of the budget system was introduced in all districts of the country. As a result, rural communities began to form their budget and manage the communal property of local self-government. According to the indicator of 2020, the choice of local government in Kazakhstan is 252 billion tenge, of which about 34 billion tenge, or 13.4%, until 2025 (indicated by the President of the Republic of Kazakhstan dated August 18, 2021 No. 639). Increasing the self-sufficiency of local budgets is one of the characteristics of successful transformations in local self-government (LSG).

Hypotheses. A possible development of events is impossible without considering the development of the economic independence of local self-government. At present, the lack of interest includes the executive authorities, which are essential for achieving high efficiency.

1. Is it possible to build a sphere of economic activity of local self-government authorities to manage self-financing of development?
2. What does the paradigm of local self-government look like in relation to the rural community in the Republic of Kazakhstan?
3. What is the ratio of the municipal and public sectors; communal property, financial resources, non-productive assets?

The purpose of the work is to determine the degree of influence of the effectiveness of the activities of local governments on the sustainability of the development of rural areas.

Novelty. The sustainability of rural areas is viewed through the prism of the effectiveness of the activities of local governments. When determining the effectiveness of the activities of local self-government authorities, it is necessary to take into account the degree to which rural budget expenditures are covered by their own income.

### Methods

As a methodological approach, a variable model of rural area management was adopted, containing 3 blocks: rural population, a territory with social infrastructure, agribusiness (households and agricultural producers and processing enterprises).

Achieving this task required the study of a significant number of literary sources. Following the tasks set, general scientific research methods were used (literature analysis on the research problem, generalization, comparison, and systematization of data) and empirical research methods (study of various sources of information, analysis of the information received). The study's theoretical basis was the legal acts in force in the country, as well as the works of leading domestic and foreign scientists on the problem under study.

### Review of literary sources

In the scientific literature, the stated problems are considered from the perspective of various aspects: strategies for the formation of free enterprise zones and territories of advanced development (Lukina, Patlasov, 2015), proposals for tools for marketing strategies of rural settlements (Lukina, Patlasov, 2014), development of methods for assessing the financial stability of territorial entities (Patlasov, Klimenko, 2018), analysis, food security in the transition to a circular economy (Beloshitskii, Patlasov, 2021), etc.

Russian rural areas at the present stage are characterized by the concentration of economic activity in suburban areas and, as a result, limited opportunities for the development of remote areas (Tikhii, Afanasieva, Koreva, 2020).

Taking into account the analysis of international experience and the identification of the most critical selection criteria in the work "A set of indicators for monitoring the development of rural municipalities in the system for assessing the sustainability of rural territories", the authors substantiate a system of indicators for assessing the development of rural municipalities, grouped into 5 areas: indicators of economic development; development of social infrastructure; engineering infrastructure; trade and catering, as well as reflecting environmental well-being. The selected indicators serve as an information basis for the implementation of the proposed algorithm for assessing the sustainability of development and the typology of rural municipalities (Pavlov, Palatkin, 2021).

A. A. Aliloo, S. Dashti assessed the resilience of rural areas in Iran using a combination of multi-criteria decision making and factor analysis (Aliloo, Dashti, 2021).

Since developing countries do not have sufficient adaptive capacity to climate change, scientists are studying the effects of climate change and the impact on the agricultural sector. For example, the monograph "Training farmers in rural areas climate change adaptation for sustainable development in Nigeria" examines the need for training farmers in rural areas climate change adaptation and tools that can be creatively used to educate climate change farmers in rural Nigeria so that they can effectively adapt to sustainable development (Anabaraonye, Okafor, Hope, 2020).

J. M. Williams, V. Chu, W. F. Lam, W. W. Y. Law (2021), in the book "Rural Resilience: Challenges and Opportunities", analyze the impact of urban processes the interconnections between rural and urban areas in the context of increasing manageability through rural revitalization (Williams et al., 2021).

### Results

In Kazakhstan, a number of documents have been developed that regulate legal, organizational, economic and social relations in the field of the policy pursued in the countryside. One of the main documents is the Law of the Republic of Kazakhstan "On state regulation of the development of the agro-industrial complex and rural areas" (Law of the Republic of Kazakhstan dated July 8, 2005 No. 66 On state regulation of the development of the agro-industrial complex and rural areas), according to which one of the main objectives of the Law is to ensure sustainable economic and social development of the agro-industrial complex and rural areas.

By this Law, rural territories are defined as a set of rural settlements and adjacent lands (Law of the Republic of Kazakhstan dated July 8, 2005 No. 66 On state regulation of the development of the agro-industrial complex and rural territories).

Rural territories are a system of interconnected economic, social, and environmental elements, in which agricultural production and a certain type of settlement and lifestyle of the population historically determined by it play a system-forming role (Gataullin, Sagatgareev, 2019).

According to the Law of the Republic of Kazakhstan “On the administrative-territorial structure of the Republic of Kazakhstan” (Law of the Republic of Kazakhstan dated December 8, 1993 No. 2572-XII On the administrative-territorial structure of the Republic of Kazakhstan), settlements located on the territory of the Republic of Kazakhstan are divided into urban and rural. At the same time, a more explicit definition has been formulated for urban settlements, which include cities of republican, regional, and district significance and settlements located on the territory of their administrative subordination. Settlements that do not meet the criteria of urban areas are classified as rural. Thus, the territory located outside the urban space belongs to the countryside.

41% of the Republic of Kazakhstan population lives in rural areas, out of 6.3 thousand villages in 3.3 thousand rural settlements (52.4%) with a population of fewer than 500 people live 648.2 thousand people (11% of the rural population country). Most of these rural settlements are in the North Kazakhstan, East Kazakhstan, Akmola, Kostanay, Karaganda, West Kazakhstan regions (On the draft Decree of the President of the Republic of Kazakhstan “On approval of the Plan for the territorial development of the Republic of Kazakhstan until 2025”. Decree of the Government of the Republic of Kazakhstan dated September 13, 2021, No. 634).

Akmola region is an agro-industrial region of Kazakhstan. The economic specialization of the region is agricultural and industrial production. The territory of the region occupies 5.4% of the state’s territory. The region includes 590 rural settlements. At the same time, a rural district consists of two or more rural settlements with a total population of at least 500 people (Law of the Republic of Kazakhstan dated December 8, 1993, No. 2572-XII On the administrative-territorial structure of the Republic of Kazakhstan).

The development of infrastructure, the provision of drinking water, the Internet (On the draft Decree of the President of the Republic of Kazakhstan “On the approval of the Plan for the territorial development of the Republic of Kazakhstan until 2025”, Decree of the Government of the Republic of Kazakhstan dated September 13, 2021, No. 634) remain topical problems in the countryside.

State regulation of the development of rural areas is aimed at developing the social and engineering infrastructure of the rural regions and providing the rural population with favorable living conditions (Law of the Republic of Kazakhstan dated July 8, 2005, No. 66 On state regulation of the development of the agro-industrial complex and rural areas).

The country’s development is possible only based on the balanced development of the regions. In this regard, the Plan of Territorial Development of the Republic of Kazakhstan until 2025 was adopted, aimed at implementing the principle of “people to infrastructure” based on a system of regional standards (On the project of the Decree of the President of the Republic of Kazakhstan “On approval of the Plan for the territorial development of the Republic of Kazakhstan until 2025”. Resolution Government of the Republic of Kazakhstan dated September 13, 2021, No. 634). At present, the country has developed and is the current “State Program for the Development of Regions for 2020–2025”, one of the main tasks of which is the development of rural settlements (On approval of the State Program for the Development of Regions for 2020–2025. Decree of the Government of the Republic of Kazakhstan dated December 27, 2019, No. 990).

At the level of regions of the republic, Plans for the development of regions are developed and approved. According to the new System of State Planning in the Republic of Kazakhstan, supported by the Decree of the Government of the Republic of Kazakhstan dated November 29, 2017, No. 790, at present, not a program for the development of territories is being approved, as it was before, but a Development Plan for the region. So, in the Akmola region, at the session of the regional maslikhat on December 13, 2021, the Development Plan of the Akmola region for 2021–2025 was approved (Development Plan of the Akmola region for 2021–2025. Approved at the session of the regional maslikhat on December 13, 2021).

According to this document, during 2021–2025, it is planned to ensure real growth in cash incomes of residents of the Akmola region by 1.44 times, reduce the gap in incomes of different segments of the population, increase housing affordability, achieve a reduction in the share of spending on food

products from total household spending by at least than by 12.5 percentage points (On the project of the Decree of the President of the Republic of Kazakhstan “On approval of the Plan for the territorial development of the Republic of Kazakhstan until 2025”. Decree of the Government of the Republic of Kazakhstan dated September 13, 2021, No. 634).

The sustainability of the development of territories implies a balance of the economy, social sphere, ecology as the main elements of a territorial entity, which is integrity, that is, a system within which various processes occur. Therefore, there are relationships that, conditionally speaking, must be balanced and coordinated with each other. Furthermore, the development of each of the elements should occur without causing damage to other system components (Rubaeva, Nikitina, 2019).

A brief analysis of the implementation of the leading indicators of the Program for the Development of the Territory of the Akmola Region for 2016–2020 made it possible to identify some problems in assessing the activities of local executive authorities. Thus, the Program for the Development of the Territory of the Akmola Region for 2016–2020 provides for 18 goals, 45 target indicators, including 53 planned values, of which 14 planned values of target indicators were not achieved by the end of 2020 (Table 1).

**Table 1 – Implementation of the leading indicators of the Program for the Development of the Territory of the Akmola Region for 2016–2020**

**Таблица 1 – Выполнение основных индикаторов Программы развития территории Акмолинской области на 2016–2020 годы**

Direction	Number of goals	Planned values of target indicators (TI)		
		Plan, unit	Fact, unit	Deviation
1. Economic development	7	19	13	1. TI “Index of real money income”, with the plan – 107.7%, actual – 106.8; 2. TI “The share of income of the least well-off 40% of the population (in the total income of the population)”, with the plan – 22.5%, actual – 22.36; 3. TI “The share of small and medium-sized businesses in GRP”, with the plan – 29.8%, actual – 27.1%; 4. TI “The share of medium-sized businesses in the economy”, with the plan – 11.5%, actual – 7.0%; 5. TI “The share of projects that do not require state obligations under public-private partnership (PPP) projects of local executive authorities, of the total number of projects implemented under PPP”, with a plan of 87.0%, actual – 86.2%; 6. TI “The level of urbanization at the beginning of the year”, with the plan – 48.3%, the actual – 47.5. Migration of the population in the direction of settlements with a high level of development – to rural settlements around the capital
2. Social sphere	6	21	15	1. TI “Evaluation of the quality of school education based on the results of the PISA test: in mathematics”, with a plan of 442 points, an actual score of 411; 2. TI “Assessment of the quality of school education based on the results of the PISA test: for reading”, with a plan of 431 points, fact 395; 3. TI “Assessment of the quality of school education based on the results of the PISA test: in science”, with a plan of 451 points, an actual score of 401; 4. TI “The number of functioning emergency and three-shift schools”, with a plan of 2/6 units, actual – 2/7; 5. TI “Life expectancy at birth”, with a plan of 71.1 years, actual – 70.09; 6. TI “Average number of visitors (visits) of cultural organizations per 1000 people: concert organizations”, with a plan of 6.1 units, actual – 4.5
3. Public Safety and Law Enforcement	1	3	3	-
4. Infrastructure	2	7	7	-
5. Ecology and land resources	1	2	1	1. TI “Share of solid domestic waste disposal facilities that comply with environmental requirements and sanitary rules (out of the total number of their disposal sites)”, with a plan of 20%, actual – 18.5
6. Public services	1	1	0	1. TI “Improving the level of satisfaction with the quality of public services provided by local executive authorities”, with a plan of 88.0%, actual – 80.3

Non-fulfillment of the above 14 planned values of target indicators was expressed by migration movements of the population of the Akmola region towards settlements with a higher level of development.

To improve the efficiency of the activities of central state authorities and local executive authorities of regions, cities of republican significance, the capital, a system of an annual evaluation of the effectiveness of their activities was approved (Decree of the President of the Republic of Kazakhstan dated March 19, 2010, No. 954 “On the System of an annual evaluation of the effectiveness of central state and local executive authorities of regions, cities of republican significance, the capital”).

In accordance with this document, in January 2020, the country approved a methodology for conducting an annual performance assessment of the assessed state authorities (On approval of the Methodology for calculating the country-wide progress index for the reporting year and the Methodology for conducting an annual performance assessment of the assessed state authorities. Order of the Head of the Administration of the President of the Republic of Kazakhstan dated January 29, 2020, No. 20-01-38.3), the purpose of which is to determine the effectiveness of the work of the state authority and, accordingly, its management in the assigned areas of activity.

For the implementation of the System for the annual assessment of the effectiveness of the activities of central state and local executive authorities of regions, cities of republican significance, the capital (Decree of the President of the Republic of Kazakhstan dated March 19, 2010, No. 954 “On the System for the annual assessment of the effectiveness of the activities of central state and local executive authorities of regions, cities of republican values, capitals”), a methodology for operational evaluation for the block of achieving goals were developed and approved (On approval of the Methodology for functional assessment for the block for achieving goals. Joint regulatory resolution of the Accounts Committee for Control over the Execution of the Republican Budget dated February 26, 2020, No. Deputy Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated February 26, 2020, No. 201) (Figure 1).

Decree of the President of the Republic of Kazakhstan dated March 19, 2010 No. 954 "On the System for the annual assessment of the effectiveness of the activities of central state and local executive authorities of regions, cities of republican significance, the capital" (Decree of the President of the Republic of Kazakhstan dated March 19, 2010, No. 954)



Order of the Head of the Administration of the President of the Republic of Kazakhstan dated January 29, 2020 No. 20-01-38.3 "On approval of the Methodology for calculating the index of country-wide progress for the reporting year and the Methodology for conducting an annual assessment of the performance of the assessed state authorities" (Order of the Head of the Presidential Administration of the Republic of Kazakhstan dated January 29, 2020, No. 20-01-38.338.3) № 20-01-38.3)



On approval of the Operational Assessment Methodology for the block of achieving goals. Joint regulatory resolution of the Accounts Committee for Control over the Execution of the Republican Budget dated February 26, 2020, No. 1-HK and order of the First Deputy Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated February 26, 2020, No. 201 (Joint Regulatory Resolution of the Accounts Committee for Control over execution of the republican budget dated February 26, 2020, No. 1-HK and order of the First Deputy Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated February 26, 2020, No. 201)

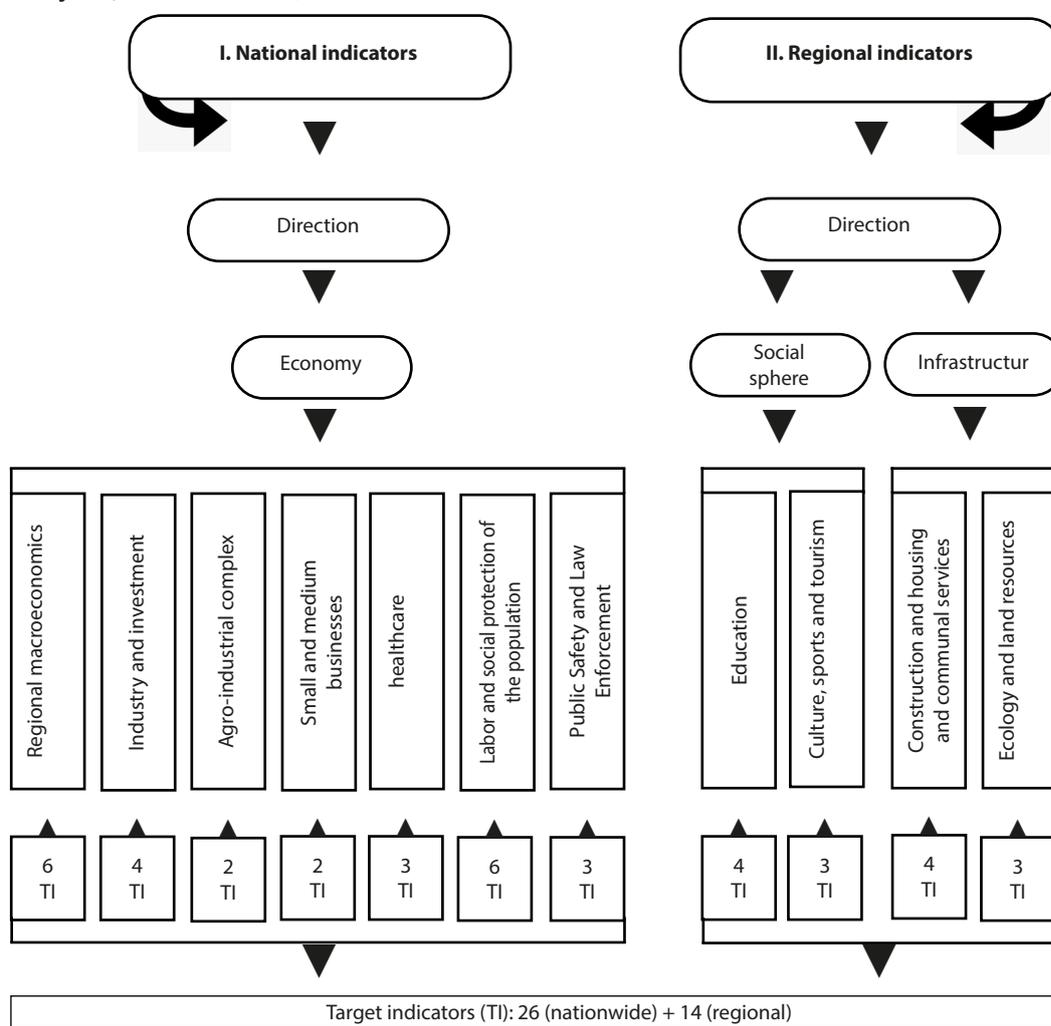
**Fig. 1. System for evaluating the performance of central state and local executive authorities**

**Рис. 1. Система оценки результативности деятельности центральных государственных и местных исполнительных органов**

The operational assessment methodology for the goal achievement block is designed to determine the effectiveness of measures taken by government agencies to develop the supervised industry / sphere / region, as well as to use budgetary funds.

In this methodology, the indicators used to evaluate local executive authorities according to the criterion “Achieving the goals and indicators of the territorial development program” are divided into national and regional.

National indicators are macroeconomic indicators that reflect the economic state of the regions. Regional indicators – indicators that directly depend on the performance of the powers and functions of the local executive authority, they are aimed at developing the quality of life of the population (reducing the proportion of condominium facilities requiring significant repairs, coverage of the population with wastewater treatment, etc.) (On approval of the Operational Assessment Methodology for the block achievement of goals Joint regulatory resolution of the Accounts Committee for Control over the Execution of the Republican Budget dated February 26, 2020, No. 1-HK and order of the First Deputy Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated February 26, 2020 No. 201).



**Fig. 2. Shows the indicators used to evaluate local executive authorities according to the criterion “Achieving the goals and indicators of the territory development program”**

**Рис. 2. Перечень показателей для оценки местных исполнительных органов по критерию «Достижение целей и показателей программы развития территории»**

Compiled by the authors based on the source (On approval of the Operational Assessment Methodology for the block of achieving goals. Joint regulatory resolution of the Accounts Committee for Control over the Execution of the Republican Budget dated February 26, 2020, No. 1-HK and order of the First Deputy Prime Minister of the Republic of Kazakhstan – Minister of Finance of the Republic of Kazakhstan dated February 26, 2020, No. 201)

The system of indicators of socio-economic development of the region is an ordered hierarchical structure with many particular criteria, which, based on the management task, could include indicators that reflect the social, infrastructural, economic, and other effects of development options. In general, the system of indicators is an integration criterion that reflects the standard of living of the population in the region (Tretyakova, Lavrikova, 2012).

National indicators include 26 target indicators in seven areas of the economy: regional macroeconomics, industry and investment, agro-industrial complex, small and medium-sized businesses, healthcare, labor and social protection of the population, public safety, and law and order. Regional indicators include 14 target indicators in the "Social sphere" direction (education; culture, sports, and tourism) and in the "Infrastructure" direction (construction and housing and communal services; ecology and land resources).

Currently, the key target indicators for akims of cities of regional significance, districts of regions, and districts in cities are the following:

- achievement of indicators of the program for the development of territories, state and sectoral programs within their competence;
- achieving the efficiency of distribution and use of budgetary funds and indicators of socio-economic development of the region;
- ensuring high-quality and timely execution of instructions and acts of the President of the Republic of Kazakhstan, the Prime Minister of the Republic of Kazakhstan, the Administration of the President of the Republic of Kazakhstan, and the Office of the Prime Minister of the Republic of Kazakhstan.

The number of key target indicators is 5 (Order of the Chairman of the Agency of the Republic of Kazakhstan for Civil Service Affairs and Anti-Corruption dated January 16, 2018, No. 13 On some issues of assessing the performance of administrative civil servants).

The administrative and financial dependence of the akim of the rural district on the district level, including due to the lack of a representative authority in the rural district, does not allow him to focus on solving the pressing problems of local residents.

Often, the blurred area of responsibility between the levels of local government and self-government leads to an imbalance in the planning and execution system at the level of rural districts. In turn, there are cases when the akim of the district (city of regional significance) assigns to the akim of the rural district functions that are not within the competence of the latter (On approval of the Concept for the development of local self-government in the Republic of Kazakhstan until 2025. Decree of the President of the Republic of Kazakhstan dated August 18, 2021, No. 639).

In the Plan of the Nation – 100 concrete steps, the President of the country instructed to introduce an independent budget with the management of communal property at the level of the rural district, thereby expanding the powers, giving financial and economical independence to local governments in solving topical issues of local importance (Plan of the Nation – 100 concrete steps. Program of the President of the Republic of Kazakhstan dated May 20, 2015).

In 2018–2020, the fourth level of the budget system was introduced in all rural districts. The local government budget now receives taxes that have a clear territorial link, according to which akims can ensure collection and non-tax revenues (income from communal property, from the lease of communal property, fines, and others). A number of taxes paid by residents now remain in the rural district – land, transport, property, individual income. These funds can be used to maintain the apparatus of the akim of a settlement, village, rural district, preschool education, and training, including organization of medical care in preschool education and training organizations, street lighting in settlements, etc. All these incomes and expenses are planned by the village akim together with the local community meeting.

The introduction of an independent budget made it possible to expand the financial capabilities of rural districts and strengthen the role of local self-government in resolving issues of local importance through a direct collection of taxes to the local budget. The formation of an independent budget allowed to expand the possibilities of akims in solving topical issues of local importance and the participation of citizens in the decision-making process aimed at the development of their village, settlement. At the same time, it is necessary to note the low provision of rural budget expenditures with own income (Table 2).

**Table 2 – Forecast of budgetary parameters of cities of regional significance, villages, towns, rural districts of Akmola region for the planning period, million tenge****Таблица 2 – Прогноз бюджетных параметров городов районного значения, сел, поселков, сельских округов Ақмолинской области на плановый период, млн тенге**

District	2021		2022		2023		2024	
	Income (excluding transfer)	Transfers						
Akkol	106,6	116,6	163,3	73,6	243,9	66,9	252,9	65,6
Arshalynsky	100,9	816,3	103,2	255,4	110,4	273,2	110,4	273,2
Astrakhan	57,4	212,1	61,0	180,2	129,7	120,4	135,6	118,4
Atbassar	195,6	1039,8	200,2	107	206,4	105,7	213,5	104,6
Birzhan-Sal	35,94	583,9	46,08	439,3	46,828	446,1	47,64	452,3
Bulandinsky	112	249,4	112	164	112,3	163,8	112,3	163,8
Burabay	683,0	871,4	685,8	89,6	818,9	72,2	818,9	72,2
Egindykolsky	19,3	521,5	28,7	95,0	30,4	95	32,2	99,5
Yereymentau	63,9	340,9	64,1	239,9	70,7	234,9	75,1	254,1
Esilsky	84,5	364,6	106,2	182,4	145,3	182,4	149,8	182,4
Zhaksynsky	44,5	766,9	45,1	183	47,2	184	50,2	187
Zharkainy	54,3	252,6	91,1	218,6	93,4	219,1	93,4	219,1
Zerendinskiy	109,8	481	118,4	292,4	118,4	292,4	118,4	292,4
Korgalzhinsky	24,7	714,9	28	124	29	134	32	127
Sandyktau	58,375	186,268	162,989	83,097	164,406	83,058	164,777	82,687
Tselinogradsky	224,5	302	235,8	317	247,4	333	259,9	349,6
Shortandinsky	88,4	313,3	106,11	342,7	106,82	348,1	107,53	354,6

\* Compiled by the authors based on (Resolution of the Akim of Akmola region No. A-10/491 dated 01.10.2021 "On the forecast of socio-economic development of Akmola region for 2022–2026")

At present, despite the independence granted, the budgets of rural districts, villages, and settlements of the districts of the Akmola region remain subsidized.

According to the indicators of 2021, local government budget revenues amounted to 10,080.6 million tenge, of which about 2,063.7 million tenge, or 20.5% – own revenues and 8,016.9 million tenge – transfers from a higher budget. According to forecasts, by 2025, the ratio between own income and transfers will change towards an increase in the share of own income up to 45% and a decrease in the share of transfers from 79.5% in 2021 to 55% in 2025.

To achieve the predicted values of the budget parameters of cities of regional significance, villages, towns, rural districts of the Akmola region for the planning period, it is necessary to increase the taxable base of the number of profitable enterprises. This is the only way to increase the revenue side of the budget of rural districts, villages, and settlements and reduce the share of transfers, including subventions. The need to strengthen the local government's own financial base is beyond doubt.

In order to increase the existing taxable base, it is necessary to introduce an incentive mechanism to improve the tax culture "1 + 1", that is, with an actual increase in tax revenues at the end of the financial year, a higher level will allocate targeted transfers for the amount of growth, taking into account the development potential of the settlement.

The system of interbudgetary relations will be aimed at stimulating the self-sufficiency of the regions and reducing the dependence of local budgets on republican targeted transfers.

With this in mind, interbudgetary relations, respectively, and interbudgetary transfers of a general nature at all levels (republic – region, region – district, district – village) will be aimed at stimulating local

executive authorities and local self-government authorities to develop the regional economy and increase local budget revenues, reduce the dependence of regions on the republican budget (On approval of the Concept for the development of local self-government in the Republic of Kazakhstan until 2025. Decree of the President of the Republic of Kazakhstan dated August 18, 2021, No. 639).

In connection with the previous, it is necessary to include in the key target indicators of akims of rural districts, villages, and settlements of the districts of the Akmola region such an indicator as to the achievement of the efficiency of replenishment, distribution, and use of the fourth level budget and indicators of socio-economic development of rural districts, villages, and settlements of the region. Furthermore, it is necessary to determine the effectiveness of the activities of local self-government authorities depending on the degree of provision of rural budget expenditures with their income.

At the same time, the effectiveness of local self-government depends on the understanding by the population of their rights and opportunities and their actual ability to participate at the decision-making level. It must be admitted that the population is not actively involved in local self-government, and there is no increase in their activity and interest in resolving issues of local importance. The low activity of the population can be explained by the lack of interest among the villagers due to the unresolved social problems.

The main authority of local self-government is the gathering of the local community, which is formed in rural districts from representatives of the local community by holding separate meetings in separate settlements or constituent parts of the settlement.

To improve the efficiency of the institution of local self-government, it is necessary to expand the independence of rural akims and local self-government authorities. The division of powers between the levels of state administration and local self-government will increase the responsibility of akims in terms of the effective use of resources for solving problems of local importance (On approval of the Concept for the development of local self-government in the Republic of Kazakhstan until 2025. Decree of the President of the Republic of Kazakhstan dated August 18, 2021, No. 639).

To ensure sustainable integrated socio-economic development of rural districts, villages, cities, the current Development Plan of the Akmola region should reflect the priority needs and needs of the inhabitants of this territory, which are the basis for the formation of budget programs to ensure budget the life of the local population.

Thus, the further development of rural areas is impossible without the effective action and enhancement of the economic independence of local self-government. The effective operation of local governments and independent budgets of the fourth level will allow for more efficient planning and use of budgetary funds, taking into account the needs of the population for the improvement and landscaping of settlements, the construction, reconstruction, repair, and maintenance of roads, the organization of water supply to settlements, preschool education and training, and so on, which will ultimately contribute to improving the living conditions of people, the appearance of settlements, as well as the sustainability of rural areas.

### Conclusions

1. 41% of the population of the Republic of Kazakhstan lives in rural areas; out of 6.3 thousand villages, 648.2 thousand people (11% of the country's rural population) live in 3.3 thousand rural settlements (52.4%) with a population of less than 500 people.

2. The main task of local executive authorities is to create the necessary conditions for the balanced development of territories and sustainable growth in the quality of life of people.

3. The administrative and financial dependence of the akim of the rural district on the district level, including due to the lack of a representative authority in the rural district, does not allow him to focus on solving the pressing problems of local residents.

4. In 2018–2020, the fourth level of the budget system was introduced in all country's rural districts. The introduction of an independent budget made it possible to expand the financial capabilities of rural districts and strengthen the role of local self-government in resolving issues of local importance through a direct collection of taxes to the local budget.

5. At the same time, it is necessary to note the low provision of rural budget expenditures with their own income. At present, despite the independence granted, the budgets of rural districts, villages, and settlements of the districts of the Akmola region remain subsidized.

6. To achieve the predicted values of the budgetary parameters of cities of district significance, villages, towns, rural districts of the Akmola region for the planning period, it is necessary to increase the taxable base of the number of profitable enterprises. This is the only way to increase the revenue side of the budget of rural districts, villages, and settlements and reduce the share of transfers, including subventions.

7. When determining the effectiveness of the activities of local self-government authorities, it is necessary to consider the degree of provision of rural budget expenditures with their income.

8. Further development of rural areas is impossible without the effective action and enhancement of the economic independence of local self-government. The effective operation of local governments and independent budgets of the fourth level will allow for more efficient planning and use of budgetary funds, taking into account the needs of the population for the improvement and landscaping of settlements, the construction, reconstruction, repair, and maintenance of roads, the organization of water supply to settlements, preschool education and training, and so on, which will ultimately contribute to improving the living conditions of people, the appearance of settlements, as well as the sustainability of rural areas.

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