



Groupe d'Etats contre la corruption  
*Group of States against corruption*

DIRECTORATE GENERAL OF HUMAN RIGHTS AND LEGAL AFFAIRS  
DIRECTORATE OF MONITORING



COUNCIL OF EUROPE  
CONSEIL DE L'EUROPE

Strasbourg, 19 March 2025

Public: 9 April 2026  
Greco Eval III Rep (2024) 1E  
Theme II

## Third Evaluation Round

### Evaluation Report on Kazakhstan "Transparency of party funding"

(Theme II)

Adopted by GRECO  
at its 99th Plenary Meeting  
(Strasbourg, 17-19 March 2025)

## I. INTRODUCTION

1. Kazakhstan joined GRECO in 2020. GRECO adopted the Joint First and Second Round Evaluation Report ([Greco Eval I/II Rep \(2021\)1](#)) in respect of Kazakhstan at its 90<sup>th</sup> Plenary Meeting (25 March 2022). The aforementioned Evaluation Report is available on GRECO's homepage (<http://www.coe.int/greco>).
2. GRECO's current Third Evaluation Round (launched on 1 January 2007) deals with the following themes:
  - Theme I – Incriminations: Articles 1a and 1b, 2-12, 15-17, 19 paragraph 1 of the Criminal Law Convention on Corruption (ETS 173)<sup>1</sup>, Articles 1-6 of its Additional Protocol (ETS 191) and Guiding Principle 2 (criminalisation of corruption).
  - Theme II – Transparency of party funding: Articles 8, 11, 12, 13b, 14 and 16 of Recommendation Rec(2003)4 on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns, and - more generally - Guiding Principle 15 (financing of political parties and election campaigns).
3. The GRECO Evaluation Team for Theme II (hereafter referred to as the "GET"), which carried out an on-site visit to Kazakhstan (Astana) from 9 to 13 September 2024, was composed of Mr Yves Marie DOUBLET, Former Deputy Director, National Assembly, Financial Affairs Department (France) and Mr Fernando JIMENEZ SANCHEZ, Department of Political Science and Public Administration, University of Murcia (Spain). The GET was supported by Ms Laura SANZ-LEVIA, Deputy Executive Secretary and Ms Sophie MEUDAL-LEENDERS, Senior Legal Adviser from GRECO's Secretariat. Prior to the visit the GET was provided with a comprehensive reply to the Evaluation Questionnaire (document Greco Eval III (2024) 1E, Theme II) as well as copies of relevant legislation.
4. The GET met with officials from the following governmental organisations: Anti-corruption Agency, Supreme Audit Chamber, Central Election Commission, Prosecutor General's Office, Financial Monitoring Agency, Ministry of Justice, Ministry of Finance, Ministry of National Economy. The GET also met with representatives of the following political parties: Amanat, Democratic Party of Kazakhstan "Ak Zhol", People's Party of Kazakhstan, People's Democratic Patriotic Party "Auyl", Respublika Party, and the Green Party Baytak. Finally, the GET met with NGOs, journalists, and academics (KIMEP University).
5. The present report on Theme II of GRECO's Third Evaluation Round on Transparency of party funding was prepared on the basis of the replies to the questionnaire and the information provided during the on-site visit. The main objective of the report is to evaluate the measures adopted by the authorities of Kazakhstan in order to comply with the requirements deriving from the provisions indicated in paragraph 2. The report contains a description of the situation, followed by a critical analysis. The conclusions include a list of recommendations adopted by GRECO and addressed to Kazakhstan in order to improve its level of compliance with the provisions under consideration.
6. The report on Theme I – Incriminations, is set out in Greco Eval III Rep (2024) 1E-Theme I.

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<sup>1</sup> Kazakhstan has not signed or ratified the Criminal Law Convention on Corruption (ETS 173) and its Additional Protocol (ETS 191).

## II. TRANSPARENCY OF PARTY FUNDING – GENERAL PART

### Legal framework

7. In Kazakhstan, political parties are governed by the Constitution, the Constitutional Law on Political Parties (LPP), the Law on Public Associations, the Constitutional Law on Elections (LE), Central Election Commission (CEC) regulations, and financial legislation (tax, budget and accounting matters). In addition, the Criminal and Administrative Codes apply regarding sanctions.
8. The electoral legal framework was amended extensively after the 2021 parliamentary elections. The 2022 constitutional amendments changed the electoral system, which led to modifying the structure and work of the election administration, candidate and party registration, election day procedures and campaign finance provisions.

### Definition of political parties

9. A political party is defined by Article 1.1 LPP as a voluntary association of citizens of the Republic of Kazakhstan expressing the political will of citizens and various social groups for the purpose of representing their interests in the representative and executive bodies of State power and local self-government and participating in their formation.
10. Political parties acquire legal personality after registration by the Ministry of Justice. Their registration, re-registration as well as record registration of its structural subdivisions (branches and representative offices) should be in the manner and time frame provided for by the legislation on State registration of legal entities and record registration of branches and representative offices (Article 10, LPP).
11. Activities of political parties must be based on the principles of voluntariness, equality, autonomy, legitimacy, and transparency. Parties are free in determining their internal structure, objectives, forms, and methods of operation, except for restrictions established by the LPP (Article 5, LPP).

### Founding and registration of political parties

12. The decision on the founding of a political party is taken during its constituent assembly (Article 6, LPP). A political party shall be created on the initiative of a group of citizens numbering at least 700 people who convene a constituent assembly and represent two-thirds of regions, cities of republican significance and the capital. Citizens shall take personal part in the constituent assembly and representation of citizens by proxy is prohibited.
13. The constituent assembly of a political party adopts its statute and programme and elects its governing bodies. A political party may start operating only after it has been officially registered. Membership is restricted to citizens of the Republic of Kazakhstan of at least 18 years of age. The governing and other bodies of a party, its regional branches and other structural units must be located on the territory of the Republic of Kazakhstan.
14. Article 5 LPP sets forth restrictions on the formation and activity of political parties. *Inter alia*, the aims or actions of parties must not be directed toward forcible change of the constitutional system, breach of the integrity of the Republic of Kazakhstan, subversion of State security,

stirring social, racial, national, religious and class discord, and parties may not be formed on the grounds of professional, racial, national, or religious affiliation. Structural party units may be formed and operate only on a territorial basis, and they may not be formed within State government bodies and local government. Military political parties, as well as para-military secessionist units in the political parties are prohibited, as well as the formation and activities of political parties of foreign States.

15. A political party is registered by the Ministry of Justice after verification of the application, which must be submitted within four months from the date of the constituent assembly and include the application document, the signed statute and programme of the party, the minutes of the constituent assembly, the lists of members and the proof of payment of the registration fee (Article 10 LPP, in conjunction with Article 6 LPP). Regional party branches have to be registered subsequently, within twelve months from the date of registration of the party. As of January 2025, seven political parties are registered in Kazakhstan.
16. Registration may be denied if the provisions of the party statute are contrary to the law or there is document inconsistency. According to Article 10.6 LPP for registration purposes, a political party should have at least 5 000 members, with 200 representing each of the country's regions, cities of republican significance and the capital<sup>2</sup>.

#### Participation in elections

17. The Republic of Kazakhstan is a unitary presidential republic with a multi-party system and separate legislative, executive, and judicial branches. The President, members of Parliament, members of local councils (*maslikhats*) and mayors (*akims*) are elected by popular vote on the basis of equal and direct universal suffrage through secret ballot. All citizens of Kazakhstan who are at least 18 years old have the right to vote, except for those who have been declared legally incapacitated or are serving a criminal sentence under a court sentence.
18. The Head of State is the President, who serves as the guarantor of the State's independence and national security, represents the State in foreign relations and is the Commander-in-Chief of the armed forces of the country. In accordance with Article 44 of the Constitution of Kazakhstan, the Head of State holds extensive powers, including addressing the nation annually, calling for regular and extraordinary parliamentary elections, the appointment and dismissal of the Prime Minister (with the assent of the Parliament) who heads the government. The President also plays a significant role in the appointment and dismissal of members of the government, and other key officials. It is also responsible for creating and abolishing national bodies directly subordinate to the President. The President is elected by popular vote for a maximum of 7-years non-renewable term. A citizen of the Republic by birth, at least forty years old, fluent in the state language, residing in Kazakhstan for the last fifteen years, and holding a higher education degree may be elected President of the Republic of Kazakhstan.
19. The Parliament of Kazakhstan consists of two chambers: the Senate (the upper house) and the *Mazhilis* (the lower house). Members of both chambers are elected through a mixed electoral system, combining proportional representation and single-member district plurality.

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<sup>2</sup> Following 2022 legislative changes, minimum numerical requirements for party registration were reduced from 20 000 to 5 000 members. In addition, forming a political party should be initiated by a group of minimum 700 and not 1 000 people as before. The party should have regional branches with no less than 200 members in each region instead of 600.

20. The Senate is composed by 50 deputies representing two persons from each regional, city of republican significance, and the capital, with ten deputies appointed by the President. Senators are elected indirectly by citizens who are deputies of *maslikhats*. Nomination of Senate candidates is conducted at sessions of regional, city of republican significance, and district *maslikhats*, as well as through self-nomination. Senate deputies must be at least thirty years old, have higher education, and five years of work experience, residing in the respective region for at least three years.
21. Following the 2022 constitutional reform, the Mazhilis became a fully directly elected chamber comprising 98 members. Two-thirds of the chambers (69 seats) are elected in a single nationwide electoral district based on a closed-list proportional system (MMP), with a 5% electoral threshold; and 29 deputies are elected in single-mandate electoral districts (SMDs) under a one-round majoritarian plurality system (first-past-the-post). For the proportional competition, the mandates are awarded to candidates by each winning party, and parties are not bound by the order of candidates on their list. In the majoritarian race, self-nominated candidates were allowed to run for the first time since 2004<sup>3</sup>. Every Kazakhstani citizen of at least 25 years of age who has the right to vote, has resided in Kazakhstan for the last ten years preceding the day of elections and has not been convicted of an intentional crime is eligible to be a deputy of the *Mazhilis*.
22. Local self-government is guaranteed under Article 85 of the Constitution and organised through representative bodies at the regional, city, and district levels. Local executive bodies, headed by *akims* (mayors or governors), are responsible for implementing State policies and managing local affairs. *Akims* of regions, cities of republican significance and the capital are appointed to office by the President with the consent of deputies of *maslikhats* located on the territory of the region, or deputies of *maslikhats* of cities of republican significance and the capital, respectively.
23. The authorities stress that efforts have been made in recent years to enhance local governance and accountability, and that reform is ongoing in this domain, including through better regulation of local election funds. *Maslikhats* are elected (no longer appointed as was previously the case) by the population on the basis of universal, equal and direct suffrage by secret ballot for a term of five years. Members of *maslikhats* of regions, cities of republican significance and the capital are elected according to a mixed electoral system: half of the members are elected by the system of proportional representation in the territory of a single territorial constituency, and the other half by single-seat territorial constituencies. A citizen who has reached twenty years of age may be elected deputy of the *Maslikhat*. A citizen of the Republic may be a deputy of only one *Maslikhat*. *Akims* of districts, cities of regional significance, cities of district significance, villages, settlements, rural districts are elected to office for four years by the population of the corresponding administrative-territorial unit on the basis of universal, equal and direct suffrage by secret ballot from among citizens aged not younger than twenty-five years old, meeting the requirements of the Law on Local Government and Self-government in the Republic of Kazakhstan and legislation in the field of public service.
24. Elections are conducted by the CEC and by territorial, district and precinct election commissions (TECs/DECs). They are tasked, *inter alia*, with ensuring the observance of election principles enshrined in the Constitution and election laws by political parties, candidates and other subjects of the election process. Their decisions can be appealed in court (administrative court and Supreme Court) or a higher-level election commission.

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<sup>3</sup> While only registered political parties can nominate candidates for the proportional race, SMD candidates were nominated by registered political parties, public associations, and through self-nomination.

25. Election campaigning shall begin since the moment of closure of the candidates' registration and shall end at midnight by the local time on the day before election. In case of conduct of the rerun of a vote the pre-election campaign shall begin from the day of assignment of a day for the rerun of a vote and shall end at midnight by the local time of the day before election.

### Party representation in Parliament

26. The last parliamentary election was held on 19 March 2023. A total of seven parties participated in these elections; six of them obtained parliamentary seats, which distribution is as follows:

Party	Number of registered deputies
AMANAT Party	40
People's Democratic Patriotic Party "Auly"	8
Democratic Party of Kazakhstan "Ak Zhol"	6
Respublika Party	6
People's Party of Kazakhstan	5
Nationwide Social Democratic Party	4

### Overview of the political funding system

#### Legal framework

27. As concerns general party finances, Article 17 LPP sets forth the principle that political parties have the right to own any property necessary for their activities as stipulated by the LPP and party statutes. The owner of party property, including the property of its regional branches and other structural units, is the party as a whole. Permitted and prohibited sources for the financing of political parties are regulated in Article 18 LPP.
28. The financing of election campaigns of political parties (or blocs of parties) and election candidates is specifically regulated in Articles 33 to 36 of LE. Such financing is restricted to two sources, namely 1) funds from the State budget and from local budgets that is carried out by territorial election commissions; and 2) election funds which are set up by individual candidates or by political parties.
29. The financing of entities related, directly or indirectly, to political parties or otherwise under their control, as well as of organisations affiliated to political parties, is not specifically regulated by the LPP or LE.

#### Direct public funding

##### *Regular activities of political parties*

30. Budget funds are allocated annually to political parties represented in the *Mazhilis* of the Parliament according to the results of the last elections of deputies on party lists.
31. The amount of budget funds allocated to finance the activities of political parties is determined in the law on the republican budget for the relevant year at the rate of 0.65 monthly calculation index (MCI)<sup>4</sup>, i.e. 2 556 KZT (5€) for each voter's vote cast for political parties represented in the

<sup>4</sup> For reference: according to the Law on the Republican Budget for 2025-2027 from 10 December 2024: from 1 January 2025, the monthly calculation index (MCI) is 3 932 KZT (7€).

*Mazhilis* of the Parliament following the results of the last elections. Budget funds are allocated by the Ministry of Finance to political parties in equal instalments during the fiscal year to a specially opened account in a second-tier bank<sup>5</sup>.

32. The funding begins from the month of registration by the CEC for deputies of the *Mazhilis* elected on party lists and ceases on the day of the opening of the first session of the Parliament of the next convocation or on the day of the announcement of extraordinary elections for *Mazhilis* deputies.
33. Budgetary funds cannot be used by political parties for election campaigning, including payment for media appearances, public campaign events, production of campaign materials, travel expenses of candidates, as well as for entrepreneurial activities, charity, and are not distributed among party members.

#### *Funding of election campaigns*

34. The LE provides for state subsidies for majoritarian candidates. The State guarantees candidates equal allocation of funds to present their programs. The amounts of these subsidies are determined by the CEC and published on the CEC website. After verification, payments due are made from the accounts of local executive bodies directly to service providers.
35. Public subsidies cover specific expenses, such as the organisation of election commissions, travel allowances, salaries, speeches of candidates in mass media, public pre-election activities, transportation charges, and production of information materials. The local budget covers similar expenses for *akim* candidates.

#### Indirect public funding

36. The LE and a CEC resolution oblige the media to provide objective coverage of the contestants, refrain from publishing content that could damage the honour and dignity of contestants, publish opinion polls conducted only by approved organisations with at least five years of experience and provide equal conditions for the allocation of free time and space.
37. The law entitles the CEC and TECs to organise debates between political parties and between majoritarian candidates. For parliamentary and presidential elections, the CEC is responsible for conducting debates and deciding its date, time, place and rules.
38. The State, through the local executive authorities, provides all parties and candidates with designated spaces (boards) to display campaign materials.

#### Private funding

39. Article 18 LPP stipulates that the funds of a political party may be set up from entrance and membership fees, income from business activities, and private donations (from citizens, non-governmental organisations and corporations).
40. The law does not contain any limits or restrictions on entrance and membership fees, which may be provided for by the party statutes.

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<sup>5</sup> Kazakhstan has a two-tier banking system. The National Bank of Kazakhstan represents the upper (first) tier, serving as the central bank. All other banks operating in the country are considered second-tier banks.

41. There is no clear definition of donations, the LPP refers to “charitable gifts” while the LE mentions “voluntary donations of citizens and organisations”. Donations in kind – such as services rendered, execution of works, provision of free transportation or advertising etc. – are not envisaged by the laws.
42. Political parties have the right to own any property necessary for the performance of their activity stipulated by the LPP and their statutes. A party may also make use of “entrepreneurial incomes”, though which kind of business activity this entails is not specified. The GET was told on-site that these generally comprise the renting of premises, printing, and editorial services; one party also indicated that it obtained funds from consultancy work on environmental projects. The law provides two conditions for entrepreneurial incomes as a funding source: they should not be prohibited by legislation (see below for prohibited funding sources), and they should be allowed by the party statute (i.e. they may only be used for the purposes stipulated by the party statute and cannot be distributed among party members). There are no specific provisions on fundraising activities, nor on sponsoring.
43. Prohibited funding sources are listed in both the LPP and the LE. They include donations from foreign governments, NGOs or persons receiving grants and other means from international or foreign organisations, stateless persons, legal entities with foreign participation, international organisations, State government bodies, charities, religious organisations or anonymous donors.
44. As described above, donations from State government bodies are prohibited. The misuse of State resources constitutes a criminal offence. The LE prohibits candidates in State positions from using their official position to their advantage in the campaign. Campaigning by State and local government bodies and their officials while on duty is illegal. Nothing is said in the law as to donations from State-owned companies or companies with a state share<sup>6</sup>, and the GET could not get an unequivocal answer in this respect.
45. The LE introduces a cap on private donations during election campaigns. In particular, private donations to a political party's fund should not exceed the MMW multiplied by ten thousand (850 000 000 KZT - around 1 650 000€), with individual donations capped at one hundred times the MMW (8 500 000 KZT- around 16 500€) and legal entities limited to five hundred times (42 500 000 KZT - around 82 500€). Any excess funds are returned to contributors, with associated refund expenses borne by them. No cap is in place regarding private funding outside the election campaign period.
46. According to the tax legislation, donations to a political party are not taxable nor deductible. Political parties are not subject to tax (they are excluded from corporate tax), other than staff costs which will be subject to personal income tax.

### Expenditure

47. There are both qualitative and quantitative limits on expenditure. Regarding qualitative restrictions budgetary funds cannot be used for election campaigning, including media appearances, public campaign events, production of campaign materials, candidate transportation costs, as well as for

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<sup>6</sup> State-owned enterprises (SOEs) play a crucial role in the Kazakh economy, particularly in sectors such as energy and mining. They are present in at least 20 out of 30 sectors of the economy and account for around 6.2% of the national employment (Source: [OECD Review of the Corporate Governance of State-Owned Enterprises in Kazakhstan](#), 15 February 2024).

business and charitable activities. Furthermore, these funds cannot be distributed among party members.

48. The LE also sets quantitative limits on expenditure: a political party's own funds spent on the campaign should not exceed the MMW multiplied by five thousand, i.e. 425 000 000 million KZT – around 792 000€, while the total amount of donations made by citizens and organisations may not exceed the MMW multiplied by ten thousand: 850 000 000 KZT - around 1 650 000€.

### III. TRANSPARENCY OF PARTY FUNDING – SPECIFIC PART

#### (i) Transparency (Articles 11, 12 and 13b of Recommendation Rec(2003)4)

##### Books and accounts

49. In Kazakhstan, accounting in political parties is regulated by general accounting norms and special rules on financing of political parties. Thus, according to the Law № 234 on Accounting and Financial Reporting, of 28 February 2007, all legal entities, including political parties, are obliged to keep accounting records and prepare financial statements.
50. There are also special rules for political parties, as laid out in the Rules on Financing of Political Parties, approved by CEC Resolution No. 166/314 of 3 September 2009. These rules define the procedure for funding, including requirements for accounting of party receipts and expenditures. Such accounting rules refer to: (1) Sources of funding: membership fees: parties are required to account for receipts from their members; donations: accounting for voluntary contributions from individuals and legal entities; and State funding: funds allocated from the state budget should be accounted for separately. (2) Expenses: the costs of the day-to-day activities of the party and expenses for election campaigns should be itemised. (3) Reporting: parties are required to submit financial statements to the relevant authorities within the prescribed deadlines.
51. There is no explicit legal requirement for political parties to have their accounts independently audited, although, in some cases, an audit of the party's financial statement may be required.
52. Party funds must be placed on dedicated accounts with credit institutions registered in Kazakhstan (Article 18.3 LPP).
53. Special temporary bank accounts (electoral fund) shall be opened by political parties or independent candidates after their registration. These accounts are exclusively for election fund use. Banks are required to submit weekly reports on fund transfers and expenditures to the corresponding election commissions, with data provided within 24 hours upon request. The CEC determines the procedure for opening accounts, fund spending, and banking institutions.

##### Preservation of records

54. According to paragraph 5 of the Rules of Storage of Election Documents (approved by Decision № 11/236 of the CEC on 14 July 2014) documents that are not subject to storage after the expiration of the established period are destroyed.

##### Reporting obligations

55. Political parties have to submit a report on their financial activities to the State revenue bodies in

the terms and in the amount established by the relevant legislation (Article 15.4 LPP).

56. Concerning election funds, Article 34 of LE requires that the banks where dedicated campaign accounts have been opened shall submit to the corresponding election commission a weekly report on donations and spending, with data provided within 24 hours upon request. The report on the receipt of funds are to include the full name, issuer identification number (IIN), name of the organisation and its bank identification number (BIN) from whom voluntary donations are received.

#### Publication requirements

57. Article 18.5 LPP provides that annual financial statements of a political party are published annually in the national print media. The Law, however, does not describe the method and terms for the publication of such budgets or their form nor any timeframe to be respected.
58. As regards information on election campaign funding, there is an obligation for the CEC/TECs to publish financial reports in mass media on the receipt of funds on special accounts and their spending before (twice a month during the electoral period) and after (five days after the publication of election results).

#### Access to accounting records

59. The authorities indicate that financial reports of political parties and electoral subjects are accessible to the competent auditing bodies (SAC, CEC/TECs), as well as revenue bodies and other State authorities, as necessary. Accordingly, access to accounting documentation may be granted to law enforcement agencies, including the Anti-corruption Agency and the Ministry of Internal Affairs, for ongoing criminal investigations.
60. A political party is obliged to provide every citizen the opportunity to get acquainted with documents, decisions and information sources affective his/her rights and interests (Article 15.2.2, LPP).

- (ii) Supervision (Article 14 of Recommendation Rec(2003)4)

#### Auditing

61. Neither the LPP nor the LE require political parties or election candidates to ensure that professional independent auditing of their accounts and financial reports is performed.

#### Monitoring

62. Regarding public funding of political parties, the Supreme Audit Chamber (SAC) is the primary oversight institution. It consists of 9 persons (Chairperson and 8 Chamber members) and is subordinated directly to the President of the Republic. The Chairperson and two members are appointed by the President, while the other six are appointed by Parliament, three from each chamber.
63. The CEC is vested with primary oversight responsibility of the campaign finance and expenditure in the proportional contest, while the TECs/DECs oversee campaign finance in the majoritarian races.

64. The CEC is composed of seven members, three of whom are appointed by the President of the Republic and the other four by Parliament, two from each Chamber.
65. Article 10 LE outlines the structure of election commissions. Except for the CEC (as described above), the composition of election commissions is determined by corresponding *Maslikhats* and their term is five years. Members of territorial, district, and precinct election commissions are elected by *Maslikhats* based on proposals from political parties, with each party having the right to nominate one candidate. Parties can nominate candidates not affiliated with them. If parties fail to propose candidates within the specified timeframe, *Maslikhats* can elect commissions based on proposals from other public associations and higher election commissions. Nominees must provide consent to participate, and the chairperson, deputy chairperson, and secretary are elected during commission meetings. Members of territorial election commissions must meet qualification requirements set by the Central Election Commission.
- (iii) Sanctions (Article 16 of Recommendation Rec(2003)4)
66. The Code of Administrative Offences, the LPP and the LE provide for a range of administrative sanctions to be imposed either on political parties or on individual party members, party officials or election candidates for violation of party or campaign financing provisions, as detailed below. There are no criminal sanctions for party/campaign funding violations.
67. Article 115 of the Code of Administrative Offences deals with the failure to submit or publish reports on election fund expenditure. Violators, including candidates, elected officials, or political parties, face fines of fifteen monthly calculation indices (MCI<sup>7</sup>) for individuals (105€) and fifty-five for legal entities (385€). Article 116 concerns financing election campaigns beyond designated election funds. Individuals, small businesses, non-profits, medium-sized, and large businesses risk fines ranging from twenty-five to fifty MCI (175€ to 350€). Article 117 addresses acceptance of donations from foreign entities by candidates or parties. Fines amount to fifty MCI for individuals (350€) and one hundred for legal entities (700€), with confiscation of donations. Article 118 addresses the provision of services of individuals and legal entities regarding electoral activities to candidates or parties without written consent, resulting in fines ranging from twenty to fifty MCI (140€ to 350€) based on the entity's size. Article 125 penalises misappropriation of State funds for campaigning. Candidates face fines of five times the standard penalty, equivalent to five MCI (35€).
68. If a party violates budget legislation and misuses public subsidies, its funding for the current year can be suspended. In addition, parties are also obliged to return illegally spent funds to the State budget. However, the State can restore public funding if a party has rectified all violations (Article 13, LPP).
69. The LPP provides for liquidation of a political party for failure to comply with the requirements of the law (Article 14.3.5.1 LPP), as well as in other cases provided by legislative acts of the Republic of Kazakhstan – without detailing which are these acts (Article 14.3.8 LPP). It then details several infringements of the LPP which may lead to liquidation, including financing by foreign legal entities and citizens, foreign states and international organisations, taking charitable gifts (Article 14.3.5.7 LPP). The authorities added on-site that the Civil Code would also apply in this area, with certain violations conducing to liquidation (e.g. acts against statutes, bankruptcy, absence of legal representatives for more than one year, gross violations, etc.).

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<sup>7</sup> MCI for 2023 was set at 3 692 KZT (approximately 7€).

70. Further, sanctions for a political party's violation of electoral funds spending procedures under Article 34 LE (private financing of elections) entail the deregistration of a party list. Moreover, if violations are found after the election and before the registration of the candidate as the President, a deputy of the Parliament, a *Maslikhat* deputy or a member of other local self-government bodies, it entails the invalidation of election results in the respective constituency (Article 34.10 LE).
71. Courts and public prosecutor's offices are to accept applications from members of election commissions, citizens, representatives of public associations registered in accordance with the procedure established by law, concerning the conduct of election, including violations of the legislation on elections, which were received during the preparation for and conduct of elections, and to consider them within five days, and if they were received on or less than five days prior to the election day - immediately, unless otherwise provided for by this Constitutional Law. Decisions and actions of the bodies of the local administration and local government, enterprises and organizations, their officials, which infringes the electoral legislation, shall be appealed in the court.

### Immunities

72. Without the consent of the CEC, presidential and parliamentary candidates may not be detained, subjected to custody, house arrest, bringing to court, legally imposed administrative sanctions, may not be brought to criminal responsibility, except for detention in the act or commission of a grave or especially grave crime, from the day of their registration and until the publication of election results, as well as until their registration as President, a deputy of the Parliament (Article 47.3 LE).
73. A special procedure governs administrative liability for deputies and candidates. Deputies cannot face bail or administrative penalties imposed by courts without the relevant Chamber of Parliament's consent, as per Article 870 of the Code of Administrative Offences. Similarly, candidates for Parliament are protected from such measures from registration until election results are published or until they are registered as deputies, with consent required from the Central Election Commission, according to Article 871.
74. As a general rule, Article 62 of the Code of Administrative Offences stipulates that individuals cannot be held administratively responsible after two months from the date of committing an offence.

### Statistics

75. There is no specific article in the Criminal Code addressing violations of political finance regulations. However, statistical analysis of Article 189 (misappropriation or embezzlement of entrusted property) from 2015 to 2023 revealed no convictions of deputies for offences related to political financing.
76. There were no individuals brought to administrative responsibility under Articles 115, 116, 117, and 125 (election related offences) of the Code of Administrative Offences during the same period.

#### IV. ANALYSIS

77. From the outset, the GET wishes to stress that while this report focuses on the standards under review in the framework of GRECO's Third Evaluation Round (Theme II), it needs to be placed in the broader context of democracy and governance reform in Kazakhstan. Implementation of the recommendations included in the present report will help to advance the current ongoing reform processes in Kazakhstan which have also been acknowledged by GRECO in its Joint First and Second Evaluation Rounds. Thus, these recommendations are to be implemented in conjunction with more comprehensive democratic standards, as enshrined by the Council of Europe, including further developing the party system and the party building process. In this connection, the GET further refers to the observations made by the OSCE-ODIHR in the course of election observation missions regarding certain key challenges ahead and critical areas where further efforts are necessary to assure democratic elections including, *inter alia*, the right to stand for election, freedom of association, peaceful assembly and expression, the pluralistic nature of politics, etc<sup>8</sup>.
78. A number of positive reforms have been introduced in recent years, as outlined and acknowledged in the descriptive section of this report: the quantitative threshold for the registration of political parties has been reduced (from 20 000 to 5 000 members), the number of regional representative offices of political parties has been reduced (from 600 to 200 persons), and the number of citizens' initiative groups for the establishment of a political party has been reduced from 1 000 to 700 persons. The term for holding the constituent congress on the establishment of a political party has been increased (from two to three months). Moreover, the threshold for political parties to enter the lower house of Parliament (the *Mazhilis*) was reduced from 7% to 5%.
79. Campaign and political party finance are primarily regulated by the Law on Elections (LE) and the Law on Political Parties (LPP). Parties represented in the *Mazhilis* receive funding for regular activities from the State budget - these funds cannot be used for election expenditure (as the GET notes later in paragraph 95, the line between the regular activities of a political party and an electoral campaign is often difficult to draw). State subsidies are also provided for specific expenses incurred during campaigns in majoritarian races (media expenses, printed campaign materials, rallies, and transport expenses); they take the form of payments from the accounts of local executive bodies directly to service providers. As for indirect public funding, the LE provides contestants with equal access to paid airtime and campaign space. The Central Election Commission (CEC) and the Territorial Election Commissions (TECs) may organise debates between political parties and between majoritarian candidates. The State, through the local executive authorities, provides all parties and candidates with designated spaces (boards) to display campaign materials.
80. State funding for the regular activities of political parties was introduced in 2009. Some critics argue that because budgetary funds are allocated solely based on the number of votes received by parties with parliamentary representation, the system has reinforced the prevailing position of the ruling party (88% of the public funding disbursed since 2009 has been received by the ruling

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<sup>8</sup> See [OSCE-ODIHR Election Observation Mission Reports on Kazakhstan](#). In its latest [Election Observation Mission Report, corresponding to the early parliamentary elections of March 2023](#), the OSCE-ODIHR noted "elements of competitiveness" in the elections, but also flagged "significant procedural irregularities" and underscored that "citizens' ability to fully participate in political life remains hampered by restrictions on freedoms of association, peaceful assembly, and expression".

party<sup>9</sup>, i.e. the current Amanat, formerly known as Nur Otan<sup>10</sup>) and that of parliamentary parties which broadly support the government's agenda<sup>11</sup>, rather than ensuring a level-playing field and opening up opportunities for political competition (including for opposition and new parties).

81. Although the issue of fairness of the criteria for the distribution of State support is outside the scope of the present evaluation, the GET wishes to draw the attention of the authorities of Kazakhstan to Recommendation 1516 (2001) of the Parliamentary Assembly of the Council of Europe on Financing of Political Parties according to which State financial contributions should, on the one hand, be calculated in ratio to the political support which the parties enjoy, evaluated on objective criteria such as the number of votes cast or the number of parliamentary seats won and, on the other hand, enable new parties to enter the political arena and to compete under fair conditions with the more well-established parties. The issue of equality of opportunities in the field of public funding of parties or campaigns has also been repeatedly recognised by the Venice Commission, e.g. Guidelines for Financing of Political Parties (CDL-PP (2000)6), Code of Good Practice in Electoral Matters (CDL-AD (2002)23), which stress that public financing cannot only be limited to those parties represented in Parliament, but must rather be extended to political bodies representing a significant section of the electoral body and presenting candidates for election.
82. Regarding state subsidies, which are limited to candidates in majoritarian races (candidate expenses) - a system introduced in 2022 - the CEC provided information on its website during the last elections to raise awareness among applicants about the relevant rules. According to these rules, the candidate must submit to the TEC a contract with the service provider, records of completed work or services, invoices signed by the candidate (or their proxy), and an invoice addressed to them. In this connection, and in relation to the last parliamentary elections held in 2023, the OSCE-ODIHR observed that while this funding option had the potential to provide for a more level playing field, it proved in practice to entail a too burdensome and time-consuming procedure, not adapted to the dynamics of the electoral process, and not sufficiently regulated in the law<sup>12</sup>. Moreover, it appears that, as they stand now, direct state subsidies for campaign activities have become insufficient to cover the needs of candidates during elections. In the 2023 early parliamentary elections, a number of self-nominated candidates raised concerns about the lack of resources at their disposal for campaigning, given the large size of their electoral districts, limiting access to voters<sup>13</sup>. These claims may well arise again in future elections, as the 2022 legal changes will likely lead to a growing number of individual candidates applying for these subsidies. The GET encourages the authorities to keep the effective use of state subsidy under review, and to make the necessary adjustments as appropriate in order to ensure that it further contributes to support competitive elections and a level playing field for all (including new) election candidates.
83. Moreover, to further support the development of the party system, an area that deserves close attention is that of party registration (and deregistration). The GET was made aware of recurrent concerns in this domain relating to administrative hurdles, complex procedures, broad discretionary powers of the authorities during the registration process and a lack of effective judicial remedy. The legal requirements for party registration were eased in 2022, which

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<sup>9</sup> Money Rules: Parties, Oligarchs and Funding Regulation in Post-Soviet Countries. Routledge Studies on Political Parties and Party Systems (2024).

<sup>10</sup> In 2022, by vote, the party's name was changed from Nur Otan to Amanat.

<sup>11</sup> See also [OSCE-ODIHR Election Observation Mission Final Report \(2021\)](#), cf. Other than Nur Otan, contesting parties see themselves as "constructive opposition" of the government and broadly support the President's agenda.

<sup>12</sup> [OSCE-ODIHR Election Observation Mission Final Report \(2023\)](#).

<sup>13</sup> [OSCE-ODIHR Election Observation Mission Final Report \(2023\)](#).

constitutes a step in the right direction for the establishment of new and small parties. The GET encourages the authorities to keep this key area under close monitoring.

84. Parties and candidates can also be self-funded, funded by public associations<sup>14</sup>, and through private donations. There is no definition of a donation (the LPP refers to “charitable gifts” while the LE mentions “voluntary donations of citizens and organisations”). Donations in cash, donations from foreign or anonymous sources, as well as from State and religious organisations are banned. Funds may only be used for the purposes stipulated by the party statute; they cannot be passed on to individual party members. There are both qualitative and quantitative limits on expenditure. Political parties, and the donations they receive, are not subject to tax (other than staff costs which will be subject to personal income tax).
85. The GET considers that there is much room for additional development regarding several grey areas in the current rules on private donations, including: in-kind donations, sponsoring, loans (absence of any reference to them in the rules), entrepreneurial activities, fundraising, donations from the quasi-State sector (companies with a state share, e.g. gas companies) and donations by related entities (e.g. party foundations). The same can be said regarding charity payments by parties, a practice that the GET understood was not uncommon and was used by political parties for social purposes, e.g. to help citizens in emergency situations<sup>15</sup>. The GET has misgivings about this practice. For the GET, this type of social action would be best provided by the State itself; direct payments by the parties to various groups of citizens should be banned to avoid the risk of vote buying. Further, the authorities are also encouraged to remain attentive to emerging challenges in today's economy which may constitute an avenue to circumvent the rules and applicable restrictions, particularly donations through cryptocurrency, covert foreign funding/undue influence by using social platforms and artificial intelligence.
86. Moreover, while there are now caps on individual donations to political campaigns (introduced in 2022), there are no individual caps on private donations to political parties for regular activities. This opens up opportunities for undue influence by private donors. These loopholes and ambiguities, taken together with the opacity of party finances (described below in relation to transparency), present possibilities for abuse. GRECO recommends amending and clarifying political financing laws to close the existing gaps and ensure comprehensive regulation of all funding sources.

## Transparency

### *Bookkeeping, accounting, and auditing obligations*

87. Other than the obligation to keep dedicated accounts (for regular activity and campaign finances), and to submit financial statements detailing party sources of funding and expenditures, the LPP and the LE do not detail any other bookkeeping, accounting and record-keeping requirements. However, the authorities indicated, after the on-site visit, that political parties are subject to the accounting obligations of legal entities. When exploring this particular issue on-site, the GET could not get unequivocal answers from either the authorities or the parties met regarding common rules or practices in this respect.

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<sup>14</sup> Pursuant to Article 2 of the Act on Public Associations: Public associations in the Republic of Kazakhstan shall be recognised as political parties, trade unions, and other associations of citizens, established on a voluntary basis in order to achieve their general goals, not contradicting the legislation. Public associations shall be non-commercial organisations.

<sup>15</sup> The GET heard on-site that several political parties had resorted to this practice in connection with a recent natural disaster (2024 devastating floods in several regions of Kazakhstan).

88. For this reason, the GET believes that this area could benefit from greater clarity on key issues specific to the accounting and auditing of political parties. The obligation to present financial statements to the relevant authorities refers to funding sources and expenses. While the law provides for itemisation of expenditure, nothing is said regarding the itemisation of the full universe of potential funding sources. For funding sources, the law only refers to state subsidies, membership fees and private donations (see also paragraph 84 regarding grey areas regarding private donations). Furthermore, there are no specific rules regarding the person responsible for opening and closing dedicated accounts, and related liability issues, or the requirement for consolidated accounts that include those of connected entities (see also the paragraph below on the current practice of political parties, which is not established by law). GRECO recommends (i) introducing accounting rules for political parties and election campaigns that provide for full and appropriate accounts to be kept; (ii) ensuring that income, expenditure and the various elements of assets and liabilities are accounted for in detail and in full and presented in a coherent format.
89. Moreover, the law is either imprecise or silent regarding professional accounting and (external independent) auditing requirements. In this connection, parties indicated that their accounts were consolidated (to include local branches) and several of them referred to internal review or control committees looking into party accounts which were also presented to the party assembly. Only one political party engaged an external auditor. From this perspective, a proper auditing of party and election campaign accounts could become an important means of monitoring and could help further improve the current system of supervision (the critical deficiencies of which are described below). GRECO recommends (i) developing mechanisms for internal financial control of political parties, in close cooperation with the party's local and regional branches; (ii) establishing rules on the audit requirements applicable to political parties; (iii) ensuring the necessary independence of the professionals who are to audit their accounts, in line with international standards.
90. Another issue that needs to be addressed is the introduction of a fixed election campaign period. Currently, while the campaign officially ends at 18:00 on the day before the election, the start date varies depending on when a candidate or party registers. Likewise, the GET has misgivings about whether the three-day timeframe for reporting campaign finances (after the establishment of the election results) is sufficient to ensure that financial activity during this reference period is accurately and comprehensively recorded and to grant equal opportunities to candidates. GRECO recommends (i) establishing a fixed election campaign period, including clear provisions determining the commencement of the campaign period, and (ii) ensuring that the timeframe for reporting campaign finances after the establishment of the election results allows for all financial activity (income and expenditure) during election campaigns to be accurately and comprehensively recorded.

### *Publication*

91. The LPP provides that annual financial statements of a political party are to be published annually in the national press. The law, however, does not set out the method and terms for the publication of such budgets or their form, nor the timeframe to be respected. Parties indicated that they publish reports on their websites (in accordance with access to information requirements<sup>16</sup>), but that there was no common format for doing so. The GET was provided with

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<sup>16</sup> In accordance with Article 6 of the Law on Access to Information, recipients of budget funds shall ensure publication of information on the use of budget funds on their websites.

the financial reports of the different parties which were quite heterogeneous in their content, generally giving aggregated figures (some parties were much more detailed than others in this regard), with no details on donors. It is recalled that Rec(2003)4 specifically provides that, in case of donations over a certain value, donors should be identified in the records (Article 12(b)).

92. Pursuant to the LE, reports on income received and expenditure for campaign purposes must be published by the CEC/TECs before (regular reporting during the campaign, which is a positive feature) and after the elections. For the GET, the reporting period after the elections, which is currently fixed at three days after the official election results, is too short and may risk not allowing for the comprehensive/full recording of all financial flows during the campaign period. The GET notes that, pursuant to this situation, some expenditure may be reimbursed in practice after the legal reporting period without being recorded.
93. The CEC has developed a common format (four types of forms - interim/final reporting) for campaign reporting purposes. However, only aggregated data are provided. For large donations, information on the identity of the donor is not provided.
94. Transparency in political financing is a critical aspect of ensuring accountability and preventing corruption. Thus, in light of the shortcomings described above, it is clear that substantial improvements must take place in this domain. Accordingly, GRECO recommends ensuring that more meaningful information from the accounts of political parties (regular activities and election campaigns), including on individual private donations above a certain threshold and the identity of the donors, is published in a way that provides for easy and timely access by the public.

### Supervision

95. Regarding public funding of political parties for their regular activities, the Supreme Audit Chamber (SAC) is the primary oversight institution. The Central Election Commission (CEC) is vested with the oversight of the campaign finance and expenditure in the proportional contest, while the Territorial Election Commissions (TECs) and District Election Commissions (DECs) oversee campaign finance in the majoritarian races. A major concern emerges in this area regarding the independence of the existing monitoring bodies given their partisan composition, but also the type of oversight performed which is more formal than substantive.
96. While the law enables the election administration to collect detailed information on party and candidate campaign income and expenditure from banks and through the reports of the candidates, election commissions only cross-check data from reports against data submitted by the bank in weekly reports to the relevant election commission. The banks are thus relied on as a primary control body even though in reality they would only control for – and refuse - anonymity of sources or moneys from foreign donors. In this regard, the GET considers that the weekly timeframe for reports does not allow banks to perform a thorough supervision. As to the control performed by the SAC on political parties, it is risk-based; the last one took place in 2020.

97. The CEC and the SAC focus their control on public funds. Control over private funding is left to the banks (as described above) and the tax authorities (whose competence is limited to controlling the observance by political parties of tax legislation). This is yet another substantive lacuna. Furthermore, there is no overall coordination of the different types of control which are split among different monitoring bodies and there is an artificial delimitation of campaign and routine activity and finances whereas, in practice, these two overlap and would benefit from a common holistic approach to the oversight to be performed. Finally, the GET considers that, when upgrading the oversight of party financing, resources for this key task are to be reinforced so that they are both sufficient in number and qualified to carry out in-depth checks and complex analyses. GRECO recommends ensuring that an independent mechanism is put in place for well-coordinated monitoring of the funding of political parties and election campaigns which is given the mandate, the authority, as well as the financial and personnel resources to ensure proper substantial supervision of such funding.

### Sanctions

98. The Administrative Offences Code, the LE and the LPP provide sanctions for party/campaign funding rules. They include fines, eventual confiscation of funds and return to the State budget, liquidation/deregistration of candidates/political parties, and even invalidation of election results. These sanctions are to be decided by specialised district and equated administrative offences courts. The respective provisions vary between those that are very detailed (e.g. breaches regarding private funding, particularly regarding foreign funding) and those that are very vague (LPP-related infringement). Sanctions are either low (administrative fines ranging from 100 to 700 EUR), or very severe (liquidation, deregistration). The law does not set any specific criteria for applying these sanctions and allows for broad discretion and potentially disproportionate application for minor violations. In this regard, the GET refers to the Venice Commission 2020 Guidelines on Political Party Regulation (CDL-AD (2020)032) which stress that sanctions must bear a relationship to the violation and respect the principle of proportionality. The GET further notes that there is little margin for gradation, including through rectification of minor irregularities. There are no criminal sanctions available for political financing breaches.
99. Under the LE, the scope of persons who may file a complaint is broad. Complaints related to electoral offences can be filed with the courts and public prosecutors' offices. Nothing is said in the LPP regarding complaint or appeal mechanisms, except that registration related decisions may be appealed through a legal process. The authorities nevertheless clarified that administrative sanctions, including those related to party and campaign funding rules, may be appealed to a higher court.
100. The prosecutor's office also has exclusive competence to *ex-officio* initiate proceedings on a wide range of election-related offences. Further, the Code of Administrative Procedure provides for the presence of public prosecutors in all election-related hearings. The Venice Commission, as well as the OSCE-ODIHR have advised the authorities of Kazakhstan to reconsider the role of public prosecutors in administrative proceedings, including election-related processes<sup>17</sup>.
101. The CEC is vested with a veto power regarding the imposition of (very severe) sanctions, which raises serious issues as regards the fairness of the system as well as the system of checks and balances. Overall, the GET was made aware of a certain lack of trust in the impartiality and independence of the current system, particularly regarding new election candidates being

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<sup>17</sup> [OSCE-ODIHR Election Observation Mission Final Report \(2023\)](#), [Venice Commission opinion on Administrative Procedure and Justice Code of Kazakhstan](#), paragraphs 27 and 28 (CDL-AD(2018)020-e).

prevented from entering the political arena (e.g. through deregistration due to minor irregularities and inaccuracies in financial reports of parties).

102. Furthermore, the current statute of limitations (two months from the date the offence is committed) is way too short having regard to the supervision to be exercised over political financing and the difficulty of investigating such offences. In light of the foregoing considerations, GRECO recommends (i) thoroughly revising the existing sanctioning regime for political financing related infringements to provide for appropriate (graduated and proportional) sanctions; (ii) ensuring that the system by which such sanctions are imposed, as well as the corresponding review/appeal process, are independent, impartial and effective; (iii) increasing the limitation period for violations of party and campaign funding rules.
103. Finally, a special procedure governs administrative liability for deputies and candidates. The [Joint First and Second Round Evaluation Report on Kazakhstan](#) includes recommendations in this respect to provide for a thorough review of the current system of immunities, so that it is vested with more robust guarantees against misuse (recommendations ix and x). At the time of adoption of the present report, implementation was pending (see [Joint First and Second Round Compliance Report on Kazakhstan](#)).

## V. CONCLUSIONS

104. Kazakhstan has established a legal framework governing political financing which includes rules on party and campaign funding. The primary legislation governing political financing in Kazakhstan includes the Law on Political Parties (LPP) and the Constitutional Law on Elections (LE). While some positive reforms have been introduced in recent years, the latest of which dates from 2022, there are some notable gaps and ambiguities that undermine the effectiveness of the legal framework which would benefit from further refinement and development. The current disclosure requirements must be significantly stepped up in order to ensure timeliness, easy access and comparability of the information provided, with adequate disaggregation of data to allow the identification of donation sources. Further, effective oversight and enforcement are essential to uphold the integrity of political financing. In this regard, significant reform is needed to ensure independent, substantive, and systematic supervision of party funding, along with proportionate and effective sanctions in the event of breaches of the law.
105. Overall, and rather than the tackling of corruption allegations in this field (of which there is no evidence or known/adjudicated cases to date), the main concern in Kazakhstan regarding political financing is ensuring a level-playing field from the very start of the process (with a common starting point for the registration of parties and candidates) to the end of it (liquidation/deregistration) to allow all candidates to campaign at the same time. By addressing regulatory gaps, improving disclosure practices, providing for independent, efficient and proportionate oversight and enforcement mechanisms, Kazakhstan can enable a more equitable and trustworthy political environment. These measures are crucial for fostering public confidence and ensuring the democratic principles of the country are upheld. This goes hand in hand with the declared intention of the country to advance democracy and provide for a multipolar party system based on fair and free political competition<sup>18</sup>. GRECO trusts that the recommendations made in the present report, and their adequate implementation, will further support this process.

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<sup>18</sup> Cf. [State-of-the-Nation Address by President of the Republic of Kazakhstan Kassym-Jomart Tokayev. New Kazakhstan: the path of renewal and modernisation \(16 March 2022\)](#).

106. In view of the above, GRECO addresses the following recommendations to Kazakhstan:
- i. amending and clarifying political financing laws to close the existing gaps and ensure comprehensive regulation of all funding sources (paragraph 86);
  - ii. (i) introducing accounting rules for political parties and election campaigns that provide for full and appropriate accounts to be kept; (ii) ensuring that income, expenditure and the various elements of assets and liabilities are accounted for in detail and in full and presented in a coherent format (paragraph 88);
  - iii. (i) developing mechanisms for internal financial control of political parties, in close cooperation with the party's local and regional branches; (ii) establishing rules on the audit requirements applicable to political parties; (iii) ensuring the necessary independence of the professionals who are to audit their accounts, in line with international standards (paragraph 89);
  - iv. (i) establishing a fixed election campaign period, including clear provisions determining the commencement of the campaign period, and (ii) ensuring that the timeframe for reporting campaign finances after the establishment of the election results allows for all financial activity (income and expenditure) during election campaigns to be accurately and comprehensively recorded (paragraph 90);
  - v. ensuring that more meaningful information from the accounts of political parties (regular activities and election campaigns), including on individual private donations above a certain threshold and the identity of the donors, is published in a way that provides for easy and timely access by the public (paragraph 94);
  - vi. ensuring that an independent mechanism is put in place for well-coordinated monitoring of the funding of political parties and election campaigns which is given the mandate, the authority, as well as the financial and personnel resources to ensure proper substantial supervision of such funding (paragraph 97);
  - vii. (i) thoroughly revising the existing sanctioning regime for political financing related infringements to provide for appropriate (graduated and proportional) sanctions; (ii) ensuring that the system by which such sanctions are imposed, as well as the corresponding review/appeal process, are independent, impartial and effective; (iii) increasing the limitation period for violations of party and campaign funding rules (paragraph 102).
107. In conformity with Rule 30.2 of the Rules of Procedure, GRECO invites the authorities of Kazakhstan to present a report on the implementation of the above-mentioned recommendations by 30 September 2026.
108. Finally, GRECO invites the authorities of Kazakhstan to authorise, as soon as possible, the publication of the report, to translate the report into the national language and to make this translation public.