

Comparative Analysis of Decentralization and Power Distribution in Local Self-Government: Kazakhstan and Europe

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ABSTRACT

The aim of the article is to identify the key problems of decentralization of power in Kazakhstan, to analyze foreign experience on the example of Poland and Spain, and to formulate specific steps for the implementation of the most successful European practices in Kazakhstan. Poland is interesting as an example of a successful departure from the post-socialist model of decentralization. Spain is chosen as an example of a unitary state with significant local autonomy. The analysis of these countries revealed the advantages of their models, but also found certain problems. Nevertheless, the author believes that their experience can be used to build an effective model of decentralization in the Republic of Kazakhstan and provides specific examples of the implementation of their experience in Kazakhstan. Based on the comparative analysis, the author formulates a number of legal and practical recommendations. The article also addresses institutional constraints and socio-political factors that may affect the adaptability of foreign models to Kazakhstan's context, emphasizing the importance of gradual, context-sensitive reform.

Keywords: Decentralization; Decentralization in the EU; Division of Powers; Local Self-Government; Local Authorities in Kazakhstan.

ABSTRAK

Tujuan artikel ini adalah untuk mengidentifikasi masalah-masalah utama desentralisasi kekuasaan di Kazakhstan, menganalisis pengalaman asing dengan contoh Polandia dan Spanyol, serta merumuskan langkah-langkah konkret untuk penerapan praktik-praktik Eropa yang paling berhasil di Kazakhstan. Polandia menarik sebagai contoh keberhasilan meninggalkan model desentralisasi pasca-sosialis, sementara Spanyol dipilih karena merupakan negara kesatuan yang berhasil menerapkan otonomi daerah secara luas. Analisis terhadap kedua negara tersebut menunjukkan keunggulan model desentralisasi mereka dalam meningkatkan efisiensi pemerintahan lokal dan partisipasi publik, meskipun tetap ditemukan sejumlah tantangan, seperti ketimpangan fiskal dan kompleksitas koordinasi antarlembaga. Penulis berpendapat bahwa pengalaman kedua negara tersebut dapat menjadi referensi dalam membangun model desentralisasi yang adaptif dan efektif di Kazakhstan. Artikel ini juga menyoroti pentingnya mempertimbangkan konteks politik, hukum, dan kelembagaan nasional dalam proses adaptasi model asing. Berdasarkan analisis komparatif, penulis merumuskan sejumlah rekomendasi hukum dan praktis yang bertujuan memperkuat struktur tata kelola daerah di Kazakhstan secara berkelanjutan.

Kata kunci: Desentralisasi; Desentralisasi di UE; Pembagian Kekuasaan; Pemerintahan Daerah; Pemerintah Daerah di Kazakhstan.

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INTRODUCTION

In the current conditions of reforming the public administration system, the issues of decentralization and the development of local self-government are of particular importance. This issue is especially relevant for post-socialist countries. In such countries, a tradition of strict centralization of power has historically been formed. During the socialist period, state institutions were under maximum control (Pachucki-Włosek, 2024). With the transition to a more market-oriented system, the need arose to create new transparent mechanisms of power. At the same time, young democratic institutions of countries with a post-socialist past often suffer from a lack of experience. They are faced with the task of forming a reliable legal framework and providing sufficient resources.

The quality of public services depends on the effectiveness of building interaction between authorities. In addition, this is an important condition for a democratic state. Kazakhstan inherited a centralized management model from the Soviet system. However, in recent years, it has shown a desire for decentralization. The state emphasizes strengthening the role of local self-government. At the same time, the implementation of these intentions faces a number of challenges, which we will consider later in the article.

Kazakhstan has repeatedly attempted to reform the system of state governance. Many specialists are generally aware of the past and current state of the problems of local self-governance development. However, Rakimbayev and Muzapar (2023) note that an effective, comprehensive model of the local self-governance system has not yet been created. There is also no clear concept or programme for reforming the system of governance. As a result of haphazard and unsystematic administrative reforms, a number of governance problems are still unsolved. All this necessitates the development of the concept of an effective system of self-governance.

Today, Kazakhstan is still on the threshold of reforms. In building its union efficient system, it is necessary to adapt the world experience. However, such adaptation should take into account national, historical, and cultural peculiarities of the Republic of Kazakhstan (Karybaev et al., 2023). Despite the fact that Kazakhstan is not a member state of the European Union, the EU is its main economic partner. It is worth noting that more than 50% of foreign trade is with the EU. In addition, about 48% of Kazakhstan's domestic investments come from this region (Tileuberdi, 2021). Such a high level of economic interaction has led to an interest in the legal and institutional standards implemented in the member states. They are distinguished by unified principles in the field of local self-government. In addition, the EU has a high level of transparency and human rights protection. Member states form a common field for modernizing their local government systems (Kortukova et al., 2023). Over time, they have developed well-established practices that may be useful for third countries. Therefore, we believe it is necessary to study the legal regulation and practical principles of local self-government functioning on the example of individual member states.

Given that the purpose of the study is to compare approaches to decentralization and legal regulation of local self-government, we chose Poland and Spain for analysis. First of all, Poland previously belonged to the socialist camp. After that, the country embarked on the path of large-scale democratic and market transformation. Poland can demonstrate how the system of a unitary state is able to successfully integrate into the pan-European standards of local self-government. Poland's historical path shows how structural reforms are able to introduce new principles of organizing power. And at the same time, Poland is focused on national characteristics. Kazakhstan, like Poland, is a post-socialist country. Unlike it, Kazakhstan was even part of the USSR until 1991.

That is, the country experienced an even greater level of centralization. Therefore, the experience of Poland, which departed from this and built a stable local self-government, is useful for analysis and comparison. In addition, both states are unitary in terms of their form of government, which makes the comparison even more appropriate.

Spain is interesting to us, because it shows another model. This country is an example of a unitary state with elements of quasi-federalism. That is, autonomous communities have received expanded powers in matters of legislation, budget, and language policy. This approach makes it possible to clearly trace the opportunities and risks of asymmetric decentralization in a unitary state. The experience of Spain is especially valuable for analyzing potential scenarios of interaction between the central government and local elites. It is worth considering that in this country, individual regions receive significant powers, while showing a desire for even greater independence. Thus, we believe that Poland and Spain can become the best representatives of approaches to decentralization within the EU. A comparison of their decentralization models can yield useful conclusions for Kazakhstan.

A wide range of scientific and analytical sources was used in the process of studying the legal framework of local self-government in Kazakhstan and selected European countries. They reflect theoretical and practical approaches to decentralization. The issue of the formation of local self-government in Kazakhstan has been considered in the works of Kazakh and foreign authors, including Rakimbayev and Muzapar (2023), Karybaev et al. (2023), and Maishekina et al. (2023). They analyze the stages of formation of local self-government and identify certain existing problems.

For the analysis of the European experience of decentralization, the key works are Bilouseac (2015), Sakowicz (2017), Chystiakova (2018), and Basko (2024), who study the Polish model as a successful example of the transformation of a post-socialist centralized system into an effective three-tier local government. The article uses the provisions of the Polish Constitution (1997) and laws on self-government. The impact of the principle of subsidiarity and Poland's experience in implementing fiscal decentralization are separately considered. At the same time, the author also points out the current challenges for Polish municipalities - budgetary constraints, political pressure from the central government, and decreased participation in policy-making (Lackowska et al., 2023).

As for Spain, a significant analytical base was formed by Pi-Sunyer (2010), Tardío Pato (2014), Iglesias and Barbeito (2018), and Hodlewska and Słobodzian (2024). The researchers highlight the features of the Spanish model of asymmetric decentralization. Particularly valuable for the topic is the analysis of the limitations of regional autonomy within a unitary state and the importance of legal mechanisms for monitoring compliance with the constitutional order (Melnyk et al., 2020).

A significant part of the literature base is made up of analytical reports by international organizations. In particular, data from Freedom House as part of the Nations in Transit and Freedom in the World programs allowed us to assess the level of local democracy in three countries. According to the report (Freedom House, 2024a), Kazakhstan is categorized as a "consolidated authoritarian regime," and its Local Democratic Governance rating continues to decline. Poland, despite some deterioration, remains a "semi-consolidated democracy," and Spain is a "full democracy. In addition, the OECD (2017) report was used, which emphasizes the high level of centralization in Kazakhstan.

Thus, the sources used provided an in-depth theoretical analysis of self-government. And the statistical data made it possible to identify the practical level of decentralization and existing problems. We have substantiated the expediency of adapting the proven models of Poland and Spain to national realities.

The involvement of regulatory and analytical sources allowed us to comprehensively assess the effectiveness of local self-government in the compared countries.

RESEARCH METHOD

The article uses a comprehensive interdisciplinary approach that combines legal analysis, comparative method, institutional analytics, and critical assessment of decentralization practices. The basic methodological tool is the comparative legal method. The author used it to identify common and distinctive features between local government models in selected countries. This method was also used to assess the effectiveness of European approaches to decentralization. In addition, the comparative legal method provided the opportunity to highlight the relevance of the application of individual practices in the context of Kazakhstan. Special attention is paid to the analysis of the institutional structure and the procedure for the formation of local government bodies.

To ensure an objective comparison, the author has developed a set of criteria. They cover the legal, institutional and functional dimensions of decentralization. The comparison was based on five key parameters:

- Legal recognition of local self-government. This criterion examines whether the right to self-government is guaranteed in the constitution or special legislation.
- Institutional structure, which aims to identify the presence of a multi-level system and the clarity of the hierarchy.
- Political autonomy. This criterion examines how local authorities are elected and the level of their independence from the central government.
- Financial decentralization analyzes the formation of local budgets
- Citizen participation is a criterion that analyzes the existence of provisions for local referendums, public councils, etc.

The author chose these criteria based on international standards, in particular the European Charter of Local Self-Government (1985), OECD recommendations, etc. The sources used were the texts of constitutions, national legislation, state decentralization strategies, analytical reports of international organizations, and academic research. The application of common parameters to the analysis of Kazakhstan, Poland, and Spain allowed us to identify common and distinctive features. In addition, this made it possible to identify practices that can be adapted to the Kazakh context. This approach provided a balanced and sensitive assessment of the functioning of decentralization in each country. More detailed information is provided in Table 1 below.

Table 1. Comparison of Key Decentralization Indicators in Kazakhstan, Poland and Spain

Indicator	Kazakhstan	Poland	Spain
Legal basis of local self-government	Established in the Constitution (1995); dual role of akims as representatives of the state and the community.	Established in the Constitution (1997); local self-government as the basis of the state system.	Established in the Constitution (1978); autonomous communities have quasi-federal status.
Structure of local governance	Two-level system (maslikhats and akimats); high level of centralized control.	Three-level system (gmina, powiat, voivodeship); clear division of powers.	Asymmetrical system (municipalities, provinces, autonomous communities); wide

Indicator	Kazakhstan	Poland	Spain
Selection of local executives	Partially implemented (from 2021 only in rural areas).	Direct election of mayors and councils at all levels.	variability between regions. Direct elections at the municipal level; regional governments are elected through local parliaments.
Financial autonomy	Very low (low own income); dependence on transfers.	Medium/high; share of state taxes, right to set local fees.	High in some regions (e.g., the Basque Country); unequal distribution of resources.
Citizen participation	Weak and formal; limited mechanisms for engagement.	Mechanisms provided for: referendums, public hearings, participatory budgeting.	Broad regulatory framework; citizen participation is envisaged by laws and regional statutes.
Key Challenges	Excessive centralization, financial dependence, low trust, weak checks and balances.	Political pressure, funding cuts, reduced citizen participation.	Territorial tensions, inequality of resources, fragmentation of the political field.

The formal legal method was used to study the regulatory legal acts of the selected countries, as well as the European Convention on Local Self-Government. The analysis of legal norms was accompanied by their systematization and analysis of their impact on the formation of the current state of decentralization. At the same time, the doctrinal method allowed us to involve modern scientific research, expert assessments and analytical reports (in particular, Freedom House, OECD, Local Government Index, national legal reviews). This assessment provided an analysis of the practical application of norms. In addition, it provided an opportunity to identify gaps between legal regulation and the real state of local government.

The historical method played an important role. The author used it to analyze the formation of the decentralization process in each country. The use of this method made it possible to assess the historical context in which local governments were formed. This approach made it possible to take into account the specifics of the political past of each country. The analysis of political and legal transformations revealed how the legacy of centralized regimes has affected modern approaches to the distribution of power.

The study also relied on a functional approach, in which local self-government was viewed not only as an institutional system but also as a mechanism for providing public services, citizen participation in decision-making, and achieving social justice at the local level. This approach made it possible to evaluate the effectiveness of self-government in terms of performing its real functions, regardless of the formalization of powers in legal acts. In particular, the analysis of the functioning of self-government bodies in the context of political pressure or limited funding has revealed typical problems that complicate the implementation of decentralization policy in Kazakhstan.

Taken together, the selected methods ensured the systematic nature of the study, the combination of legal analysis with the political context and social reality, and allowed for the formulation of reasonable

conclusions and practical recommendations that can be used by both scholars and developers of regulations in the field of decentralization and local self-government in Kazakhstan.

RESULTS

Legal Basis of Local Government in Kazakhstan

The priority of the interests of the Kazakh people, while recognising the supremacy of rights and political pluralism, became the basis of the new sovereign model of local self-government in the Republic of Kazakhstan (Maishekina et al., 2023). Such a basis has a historical connection, interrupted during the Soviet period, but successfully restored after the declaration of independence in 1991 (Chzhen, 2017).

The legal basis for local self-government in Kazakhstan is laid down primarily in the 1995 Constitution of the Republic of Kazakhstan. It defines the country as a unitary state with a republican form of government. The constitutional provisions contain provisions that officially recognise the existence of local self-government and guarantee its independence. At the same time, however, the provisions also assign a significant amount of power to the central government (President of the Republic of Kazakhstan, 1995).

As a result, a conflict arises, as local self-government must be combined with a highly centralised system of public administration. This constitutional approach leads to a number of discussions about the real autonomy of the municipal level. Nevertheless, as noted by Karybaev et al. (2023), since Kazakhstan gained independence, the process of formation of a new system of public administration began. During this period, the foundations of the modern system of local self-government were laid, which began to delegate certain powers to the local level.

In the 2000s, reforms continued with the deepening of the process of decentralization and optimization of the work of government bodies. The basic law “On Local Government and Self-government in the Republic of Kazakhstan” (Parliament of the Republic of Kazakhstan, 2001) plays a significant role in determining the legal mechanisms for the functioning of local self-government.

Subsequently, the relevant legal act was supplemented by a number of others. It establishes the general principles of organization of local representative bodies (*maslikhats*), as well as executive structures (*akimats*), which are responsible for providing a significant number of administrative and social services to the population. The function of *maslikhats* is to approve local budgets and control their implementation.

The existing legal order assumes that the *akim* headed by the *akimat* – the executive authority – is at the same time the representative of the local population and the president (Utibaev & Utibaeva, 2022). *Akims* implement state policy in the regions, often receiving relevant instructions from the central government. The purpose of this distinction is to ensure a balance between the interests of territorial communities and national priorities.

However, the actual dependence of *akims* on the central government often leads to the dominance of vertical ties over horizontal interaction. Among the amendments to the Law adopted in different years, those aimed at expanding the role of local representative bodies were of particular importance. For example, provisions were gradually developed that allowed communities to have more freedom in levying local fees. They were also given the authority to set priorities for the allocation of budget funds. However, the practical implementation of these norms is often imperfect.

In 2021, Presidential Decree No. 639 proclaimed the Concept for the Development of Local Self-Government in the Republic of Kazakhstan until 2025. It is a strategic document that defines the main directions for further improvement of the local government system in the country. Its adoption was a continuation of the course of gradual decentralization. The Concept emphasizes that strong local self-government is a prerequisite for socio-economic development and improvement of the quality of life.

The document recognizes the existence of problems, including: limited competencies of local governments; lack of real financial independence; low level of public participation, and imperfect legal and organizational mechanisms of self-government. It envisages the following reforms: gradual expansion of the powers of local authorities; financial decentralization; increased transparency and accountability; strengthening of human resources; and institutionalization of local self-government as a separate level of government (President of the Republic of Kazakhstan, 2021).

Despite the legislative consolidation of decentralization, the country still faces a number of problems in this area. As Pachucki-Włosek (2024) notes, there is still institutional and legal ambiguity in the separation of the functions of local self-government and state administration. According to the current legislation, the akim is both a representative of the local community and an authorized representative of the president. This undermines the principles of local government autonomy.

Such a dualism of powers actually leads to the concentration of power in the hands of the executive vertical. Another important problem is the lack of a real mechanism for the population to influence the formation and activities of local authorities. In elections, most winners represent the ruling party or are incumbents. The financial dependence of local authorities on the central budget is also a significant obstacle. The author notes that local budgets' own revenues are minimal (an average of 13.4% in 2020), and financial transfers are distributed through the mediation of higher-level *akims*

We agree with the author's opinion. Local self-government in Kazakhstan is indeed at a low level. We find confirmation of this in the reports of international organizations. For instance, the 2017 Report of the Organization for Economic Cooperation and Development (OECD) notes that Kazakhstan has taken a number of steps to strengthen local authorities. Nevertheless, the OECD emphasizes that the local government system in Kazakhstan remains highly centralized.

Moreover, most critical decisions, including the appointment of top-level management and budget allocation, are still controlled by the central government. Among the main challenges, the OECD names: insufficient fiscal autonomy of local governments; limited administrative capacity of municipalities; weak mechanisms of inter-level coordination and communication; and low level of public involvement in decision-making at the local level. The OECD also emphasizes the need for consistent and systematic decentralization (OECD, 2017).

A more recent OECD report, Multi-level Governance and Subnational Finance in Asia and the Pacific, notes that Kazakhstan, despite the existence of strategic documents in the field of local government reform, still demonstrates a significant vertical centralization (OECD, 2023). This is especially evident in the budget process and the allocation of financial resources. The report emphasizes that the share of local budgets' own revenues remains critically low. The OECD also notes that the mechanisms of horizontal and vertical coordination between levels of government

are very unstable and often fragmented. In particular, it is noted that local governments are rarely involved in strategic planning in education, health care, or regional development. In addition, there is an uneven distribution of funding between different regions of the country. This gap can deepen socioeconomic imbalances. The OECD emphasizes that even within the already delegated functions, there is a lack of proper cost accounting and evaluation of the efficiency of resource use. Accordingly, this makes transparent governance at the local level impossible.

The OECD's Public Governance Scan of Kazakhstan 2025 report complements the previous findings. Its provisions focus on the quality of public administration and the effectiveness of institutions. The document emphasizes the positive dynamics in certain areas, including the improvement of e-governance procedures, the implementation of pilot projects for direct elections of *akims* in rural areas, and the introduction of mechanisms for citizen participation in decision-making. At the same time, the report critically assesses the actual autonomy of local governments. It notes that most of their powers are conditional and limited by centralized instructions. The report also emphasizes that the institutional capacity of local governments remains low. This is particularly evident in the areas of strategic planning and performance monitoring. In addition, it notes the need for a clearer division of functions between state administrations and self-government bodies. The OECD in 2025 explicitly states that without deepening real financial, political, and administrative decentralization, Kazakhstan will not be able to achieve the goals declared in the concepts and strategies for the development of local self-government (OECD, 2025).

Another example is the non-governmental organization Freedom House, which researches various issues related to political rights and democracy, providing the results of the Nations in Transit report on the Republic of Kazakhstan for 2024. According to the report, Kazakhstan has 5 points out of a possible 100 and is recognized as a "Consolidated Authoritarian Regime". As the organization itself notes in its report, the results have only worsened compared to previous years: "Local Democratic Governance rating declined from 1.75 to 1.50 due to the long-term erosion of local government autonomy, which was demonstrated during the 2023 local elections, as well as the failure of recent decentralization efforts to make an impact" (Freedom House, 2024a).

Moreover, according to the Global Freedom Score of the same organization for 2025, Kazakhstan scored 23 points out of 100 and has the status of "Not Free" (Freedom House, 2025). If we look at the statistical reports of Freedom House starting from 2021, the Republic of Kazakhstan demonstrates consistently low indicators of Local Democratic Governance, which did not rise above 5 points. The exception is 2022, when the score reached 6, but it is still extremely low (Freedom House, 2022).

Freedom House analyzed the level of decentralization and local autonomy in Kazakhstan. It noted some progress in the direction of decentralization. However, these changes are limited and are accompanied by significant democratic challenges. Although elections to *maslikhats* were held in 2023, the process itself has been criticized by observers due to control by the executive branch. The first direct elections of *akims* in several districts were perceived as a pilot step towards involving citizens in local politics. However, most of the winners were incumbents or representatives of the ruling party.

The corresponding results have called into question the real competitiveness of the elections. Additional evidence of reform attempts was the initiative of a new draft law on local self-government, submitted to the Mazhilis in April 2023. The draft law provides for the introduction of new local councils. They should be elected and cooperate with local *akims*. Despite these legislative

initiatives, tight control by the executive branch remains. In addition, low levels of trust in the political system in general were found (Freedom House, 2025).

Thus, despite official steps towards decentralization, Kazakhstan continues to show signs of imitation reform of local self-government. This emphasizes the need not only for legislative changes but also for practical implementation.

The country demonstrates a number of systemic problems. Among them:

- institutional dependence of local authorities on the executive vertical,
- limited powers and functional autonomy of *maslikhats*,
- preservation of the centralized procedure for appointing *akims*,
- financial and budget allocation.

Existing mechanisms for public participation remain formal. Even positive steps in practice are limited due to political inertia. In this context, it is particularly relevant to turn to the experience of European countries. These countries have implemented large-scale reforms of local self-government in recent decades. A comparative analysis of the legal framework of local self-government in these countries will allow us to identify the most effective mechanisms of decentralization and outline the possibilities of their adaptation to the legal and political system of Kazakhstan.

Decentralization Reform and Legal Framework of Local Self-Government in Poland

The history of the decentralization reform in Poland is one of the most striking examples of the transformation of the governance system in post-socialist Europe. This process began in 1990. It was included in the country's broader democratization course after the fall of the communist regime (Bilouseac, 2015). Unlike many other countries in the region, Poland immediately embarked on a deep and systemic restructuring of local government. The country took measures that provided for a significant institutional consolidation of the autonomy of territorial communities.

The first stage of the reform was initiated by the adoption of the Law "On Local Self-Government". This law established the basic principles of local government. Local self-government was divided into three levels. The main innovation was the creation of *gminas* (communes). They are the primary units of local self-government. Importantly, they were granted the right to their own budget, property, and independent decision-making on local issues. These bodies were elected directly by the population. Thus, the level of legitimacy of local authorities was significantly increased. At this stage, *gminas* became real administrative units with autonomous powers (Sejm Rzeczypospolitej Polskiej, 1990).

The current legal framework of local self-government in Poland is the result of the consistent development of democratic institutions. The central document in this system is the Constitution of the Republic of Poland. It enshrines local self-government as one of the foundations of the state system and recognizes its autonomy. Thus, according to Article 15, the territorial structure of the Republic of Poland ensures the decentralization of public power. The provisions of Art. 16 state that local self-government performs some public functions that do not fall within the competence of other state bodies and has the right to independently resolve matters related to the local community.

The Constitution also guarantees the legal independence of self-government bodies (Sejm Rzeczypospolitej Polskiej, 1997). The constitutional provisions were implemented through a

number of sectoral laws: The Gmina Act (Sejm Rzeczypospolitej Polskiej, 1990); the Powiat Self-Government Act (Sejm Rzeczypospolitej Polskiej, 1998a); the Voivodeship Self-Government Act (Sejm Rzeczypospolitej Polskiej, 1998b).

The second stage of the reform took place in 1998-1999. Its goal was to deepen decentralization. This was accomplished by creating a full-fledged three-tiered system of local government. According to the new structure, along with *gminas*, two higher levels were introduced: *powiat* (county) and voivodeship (region) (Sakowicz, 2017). All three levels received their own governing bodies and the ability to form an independent budget. The reform was also accompanied by the administrative-territorial division of the country into 16 voivodeships instead of the previous 49. It made it possible to enlarge the regions and optimize the management structure.

Particular attention during the reform was paid to financial decentralization. Each level of self-government received guaranteed sources of income. Among them, a share of national taxes, as well as the right to establish local fees and administrative payments. In addition, the state provided a system of targeted subsidies (Okunovska et al., 2020). They were used to equalize budgetary capacity between richer and poorer regions. It is worth noting that the Polish model provides for the separation of responsibilities between state and local structures. State control functions were retained only for a limited range of strategic issues (Chystiakova, 2018).

Self-government bodies received powers in the fields of education, healthcare, municipal services, social protection, and local infrastructure. This approach ensured the relative stability of the multi-level governance system (Parlińska & Yavuz, 2017). It also avoids excessive concentration of powers at one level. An important role in the system of legal support for local self-government in Poland is played by the Law "On Local Government Revenues", 2003.

It defines the sources of funding for local budgets, as well as the principles of fiscal decentralization and financial autonomy. The Polish system is also based on the principle of subsidiarity, according to which public tasks should be performed at the level where it is most efficient and closest to the citizen (Sejm Rzeczypospolitej Polskiej, 2003).

The decentralization reform in Poland has become an example of the successful implementation of European standards of local governance. It also served as an important step towards the country's further integration into the EU. It provided the opportunity to implement numerous projects within the framework of the EU's regional policy. Today, the Polish system of local government is considered one of the most developed in Central and Eastern Europe (Bilouseac, 2015; Basko, 2024).

In addition to national legislation, Poland is a party to the European Charter of Local Self-Government 1988, ratified in 1994. In accordance with its provisions, the state is obliged to respect the autonomy of local authorities, provide adequate funding for the functions delegated to them, and create conditions for the free formation of municipal policy (Council of Europe, 1988). In other words, the current legal framework of local self-government in Poland is a holistic and multi-level system. Legal acts ensure the democratic nature of governance and the financial independence of territorial communities.

To understand the current state of Polish decentralization, the Freedom House rating, which we have already considered in our analysis of Kazakhstan, will help us understand the current state of Polish decentralization. Thus, according to Nations in Transit, in 2024, Poland has 57 points out of 100 possible, which gives it the status "Semi-Consolidated Democracy." At the same time, according to the Global Freedom Score, Poland has 82 points and the status "Free". Freedom House

also notes a deterioration in the rating of the electoral process from 5.75 to 5.25. This reflects serious shortcomings in the organization of the parliamentary elections and the 2023 referendum. In addition, the corruption rating dropped from 4.00 to 3.75 after several scandals involving high-ranking officials (Freedom House, 2024b).

It should be noted that despite the recognition of the Polish model of local self-government as one of the most successful in Central and Eastern Europe, it still faces a number of problems that have much in common with Kazakhstan's current challenges. First of all, we are talking about the financial insolvency of some municipalities. This problem is particularly acute in rural areas (Sharavara & Nekriach, 2023).

Yes, the system provides for a portion of state taxes to go to local budgets. However, in practice, this does not always guarantee financial stability. This became especially evident after the 2019-2022 tax reforms, which significantly reduced the revenues of local governments. According to the Association of Polish Cities, the government compensated only part of the lost revenues, and large cities lost almost 30 billion zlotys, which led to a limitation of their investment opportunities (Freedom House, 2024b).

Another challenge was the weakening of the institutional autonomy of local authorities. According to the Local Government Index (Lackowska et al., 2023), between 2014 and 2021, there was a decline in the participation of local authorities in policy-making. The data also shows an increase in control by the central government. The joint commission of the government and local self-government is increasingly ignored. In addition, the low level of citizen participation in local politics remains a concern, despite the existence of legal mechanisms for direct democracy.

Despite the existing problems, the Polish experience of decentralization remains extremely valuable and instructive for Kazakhstan. First of all, Poland is an example of a country that has successfully transformed a socialist centralized governance model into a stable three-tiered structure of local self-government. For three decades, Poland has managed to create a system that has functioned effectively and promoted regional development. As Chystiakova (2018) rightly notes, *"the Polish experience very clearly shows what principles should be followed to create a truly strong government. These principles are as follows: a clear division of powers between different levels and branches of government; a level of property and financial rights adequate to the competence; and judicial protection of communities from any restriction of their rights."*

The problems that Poland is experiencing today do not negate its achievements. We believe that they would rather show a new stage in the self-government system. It is no longer about creating institutions from scratch, but about protecting them and adapting to political changes. Kazakhstan is still only at the beginning of this path. Therefore, the Polish experience is an important benchmark for how to shape the institutional framework. In addition, according to Freedom House, Poland is still in a much better position than Kazakhstan, and thus can serve as an example. It is important that its experience should be adapted to the realities of Kazakhstan, and not just borrowed. Later in the article, we will discuss this issue in more detail. At the same time, Polish challenges serve as a warning that allows for the calculation of risks at the stage of policy development in Kazakhstan.

Thus, Poland is not just a positive example. It is a realistic model that demonstrates both the successes and vulnerabilities of the system. Its experience allows Kazakhstan not only to see the potential of decentralization as a development tool, but also to realize that effective

decentralization requires not one-time reforms, but constant protection, support, and renewal of institutions.

Decentralization in the Context of Regional Pluralism: The Complex Model of Spain

The development of decentralization and local self-government in Spain is an example of a complex, gradual, and politically sensitive process. It unfolded in the context of the transition from the authoritarian Franco regime to a democratic parliamentary monarchy. Decentralization in Spain has become an instrument of national reconciliation and a way to take into account the regional identity of a unitary state (Pi-Sunyer, 2010). The Constitution of 1978 was a turning point in this process.

The main document proclaimed Spain a democratic and legal state. At the same time, the Constitution recognized the right to autonomy for the “nationalities and regions” that had historically formed the Kingdom of Spain. The Constitution provided for the possibility of forming autonomous communities (*sp. comunidades autónomas*). They can have their own parliaments, governments, and even official languages. However, they are subject to the condition that their powers should not contradict the unity of the state. This approach is known as asymmetric decentralization. It allowed for the development of a flexible model of territorial organization that took into account the historical characteristics of certain regions (Cortes Generales, 1978).

In the 1980s, a series of organic laws led to the formation of 17 autonomous communities and 2 autonomous cities (Ceuta and Melilla). Law 7/1985 “On the Fundamentals of the Local Regime”. This law codifies the organizational and procedural aspects of local governance in Spain. Thus, it defines the types of territorial units (municipalities, provinces, comarcas, and island councils). The provisions of the law establish the composition, powers, and procedure for the formation of local councils. In addition, it establishes the principles of citizen participation in local government (Cortes Generales, 1985). Each autonomous community has drawn up its own statute (*sp. estatuto de autonomía*), which sets out the scope of its powers. At the same time, Catalonia, the Basque Country, and Galicia, which have long traditions of self-government and strong regional movements, were granted broader competencies, especially in the areas of language, culture, education, healthcare, and tax policy (Hodlewska & Słobodzian, 2024).

Another important source is the Statutes of the Autonomous Communities. These are organic laws adopted for each of the 17 autonomous communities. They are quasi-constitutional in nature and define a specific model of government organization in each region, including local government. Many of them provide for special forms of administrative structure, language policy, fiscal features, etc. (Tardío Pato, 2014).

The Basque Country played a special role in the formation of decentralized Spain. A system of economic self-government operates on its territory. It allows the region to collect its own taxes and transfer a share to the central budget. This distinguishes it from the rest of the autonomies, which are financed through a redistribution system. Such asymmetry was a political compromise. It was aimed at integrating regions with separatist sentiments. However, over time, this led to a certain unevenness in resources and powers, which remains the subject of political discussions to this day. In the financial sphere, the legal framework is the Law on Local Finance, 2004. It defines the revenues of municipalities and provinces, including taxes and transfers from the state budget. However, as we have already noted, the financial system is asymmetrical (Ministerio de Hacienda de España, 2004).

In general, the process of decentralization in Spain can be characterized as evolutionary and at the same time conflictual. It involved a gradual transfer of powers, political compromises, and sometimes even constitutional crises. So in 2017, the referendum on the independence of Catalonia took place. The Parliament of Catalonia passed a law on a referendum on Catalonia's self-determination by a simple majority. The law provided for a referendum on the region's independence from Spain. This position was based on the idea that the right to self-determination is superior to state sovereignty.

However, the Spanish Constitutional Court promptly suspended and later declared unconstitutional both the referendum law itself and all actions accompanying its implementation. The central government insisted that the 1978 Constitution does not provide for the possibility of any region seceding from the state, and therefore, any unilateral referendum is illegal. Despite this, the Catalan authorities nevertheless organized the vote, which was accompanied by mass protests (Bizzotto, 2017). The result of the referendum was the proclamation of "independence" by the Catalan parliament, but it was not recognized by Spain or the international community.

In response, the government invoked Article 155 of the Constitution, which allows the government to temporarily suspend the region's autonomy in case of a threat to the constitutional order (Cortes Generales, 1978). The Catalan government was dissolved, and its leaders were either arrested or emigrated. This is not the only case of referendums in this region (Hutsalo & Mishchuk, 2021). This case is of particular analytical importance for our study. First, it clearly demonstrates the limits of legal autonomy even in a developed system of decentralization. After all, the autonomy of the region is based on organic law, but does not provide for the right to unilaterally change its status. Second, the case of Catalonia illustrates the paradox of decentralization. That is, the expansion of regional powers can not only strengthen the unity of the state but also contribute to the growth of separatist sentiment.

However, it is precisely thanks to the constitutional recognition of autonomy and the presence of flexible mechanisms for the separation of powers that Spain has managed to create a system that combines unitary with regional pluralism. This creates relative stability among a rather diverse population. We can argue that Spain is an example of how a unitary state can develop decentralization not only as an administrative reform, but also as an instrument of internal legitimation, cultural recognition, and political flexibility.

In addition, Spain, like Poland, joined the European Charter of Local Self-Government (Council of Europe, 1988) in 1988. That is, its local government meets EU standards. The Spanish Constitutional Court has repeatedly emphasized that the Charter's provisions should be applied in the national legal system as an important source of interpretation of the principles of self-government, citizen participation, and financial autonomy (Iglesias & Barbeito, 2018).

According to Freedom in the World 2025 by Freedom House, Spain has a score of 90 out of 100 and a "Free" status. This is an extremely high score, indicating a high level of democratic development and respect for civil liberties in Spain (Freedom House, 2025). In addition, according to the Democracy Index published by The Economist, Spain has a score of 8.1, which also places it in the category of "full democracies" (Estefanía, 2025).

Despite high ratings for democratic development and an effective local government system, Spain is not without structural problems that affect the stability and balance of its decentralized model. One of the most serious challenges is territorial tensions, especially in Catalonia, as we noted

above. In addition, Spain is facing the problem of uneven distribution of financial resources between autonomous communities. This was also noted above in the article. This creates inequality in the ability of the regions to implement social and infrastructure programs. The issue of political fragmentation at the local level also remains unresolved (Blahodarnyi et al., 2023).

At the same time, despite these challenges, Spain remains a valuable example for Kazakhstan. Spain is a unitary state that simultaneously implements deep decentralization and preserves the unity of the state system. This is especially important for Kazakhstan. The country also has a unitary system and seeks to expand the powers of local authorities without violating the constitutional order. Spain's experience also demonstrates how a unitary state can effectively take into account the cultural, linguistic, and historical diversity of its regions.

This is especially relevant for Kazakhstan, which also has a multinational composition and significant regional differences. Finally, Spain has a well-developed legal framework for local self-government. Its regulatory complex provides a clear delineation of powers. And the case of Catalonia serves as an important warning: decentralization should be accompanied by clear mechanisms of constitutional control.

Analysis of Key Legal Acts Of Selected Countries in the Field of Local Self-Government

Having summarized the experience of the three countries in the context of local self-government, we believe it is important to analyze the legal acts of these countries. Legislation sets out the principles of organization, powers, and legal guarantees of local self-government. Despite the fact that all three countries are considered within the unitary form of government, their approaches to the legalization of decentralization differ significantly. This difference can be traced to the level of detail of the mechanism for ensuring the autonomy of local authorities.

In the Republic of Kazakhstan, the legal regulation of local self-government is carried out through a combination of constitutional and legislative norms. The fundamental document is the Constitution of the Republic of Kazakhstan (1995). According to the provisions of Article 89, the institution of local self-government is "recognized and guaranteed". However, the provisions are of a framework nature and do not create an effective mechanism for the implementation of the declared autonomy. The centralized model of governance is reinforced by the dual nature of local executive power. The *akim* acts as both a representative of the state and a nominal leader of the local community. This combination of functions creates potential conflicts of interest and reduces accountability. The defining sectoral act is the Law of Kazakhstan "On Local State Administration and Self-Government" (2001). It regulates the structure and procedure of *maslikhats* (representative bodies) and *akimats* (executive bodies). According to Articles 33-37 of the Law, the main functions of *maslikhats* are to approve the budget and control its implementation. In turn, *akims* formulate policy in accordance with the instructions of the central government. The law also provides for certain mechanisms of public participation in governance. However, it should be noted that their practical implementation remains limited. Recent changes, such as the Concept of Local Self-Government Development until 2025 (2021), are aimed at gradually expanding the powers of local authorities. However, for the most part, these norms remain declarative.

In Poland, the regulatory framework for local self-government is one of the most developed in Eastern Europe. The Constitution of the Republic of Poland (1997), in the provisions of Article 15, provides for the decentralization of public power as a principle of territorial organization. At the same time, Article 16 enshrines the right of territorial communities to independently resolve

issues of local importance. The constitutional provisions are detailed in a number of specialized laws, in particular: The Gmina Act (1990); the Powiat Self-Government Act (1998); and the Voivodeship Self-Government Act (1998). These legal acts regulate the basic level of self-government and establish the principles of governance. The Law on Revenues of Units of Territorial Self-Government (2003) is also worth mentioning. It regulates in detail the sources of budget revenues. Among other things, it regulates in detail the shares of national taxes and own revenues, and subsidies.

The principle of subsidiarity plays a special role in Polish law. According to this principle, public authority should be exercised at the lowest efficient level. This provides legal justification for the independence of self-government bodies and at the same time limits the interference of the central government. In Spain, the legal framework for decentralization is complex and based on the concept of asymmetric autonomy. The Spanish Constitution (1978) recognizes the right of historical nationalities and regions to autonomy. The Constitution allows for the creation of autonomous communities, each of which has its own Statute of Autonomy. This is an organic law that defines the scope of powers and institutional structure. In regions such as Catalonia and the Basque Country, the level of legislative and financial autonomy is much higher, particularly with regard to the taxation system. Law No. 7/1985 on the Fundamentals of the Local Regime (1978) defines administrative units, mechanisms for electing municipal bodies, and regulates forms of citizen participation in local government. Additionally, there is the Law on Local Finance (2004), which establishes a system of municipal revenues.

Based on a comparative analysis of the legal framework, we can see that the principles of local self-government are formalized to different degrees. Poland demonstrates a systemic legal architecture, where each level of government has a clear regulatory framework. Spain implements a model of flexible regionalism with broad powers of autonomous entities. In contrast, Kazakhstan is characterized by a fragmented legal framework and the dominance of centralized administrative mechanisms. This points to the need for a deeper legislative reform in the field of local self-government.

DISCUSSION

The analysis of the legal framework for local self-government in Kazakhstan has revealed a number of deep-rooted problems that hinder the development of effective decentralization. Nevertheless, the experience of the countries under consideration can be effectively applied to address some of them. One of the key problems in Kazakhstan is the centralized procedure for appointing akims. This significantly limits the political autonomy of the local level.

The Polish experience in this regard is particularly relevant. After the reforms of the 1990s, the positions of local mayors became elected. This process ensured the accountability of local authorities (Sakowicz, 2017). For Kazakhstan, it is advisable to gradually introduce the election of akims at least at the basic level. In the future, this practice should be expanded to the district and regional levels. This requires amendments to the law "On Local State Administration and Self-Government," with a clear delineation of spheres of influence between appointed and elected officials.

Another problem is the financial dependence of local authorities on the central budget. The lack of their own funds makes it difficult to implement local initiatives. Poland overcame this barrier by reforming its tax system, which provided for the transfer of fixed shares of national taxes to local governments. Spain,

for its part, has implemented an asymmetric funding model. Despite its complexity, the model allows autonomous regions to implement their own spending policies. Kazakhstan could borrow elements of the Polish model. First of all, it would be advisable to clearly set out in the law the shares for local budgets.

A serious barrier to decentralization in Kazakhstan is the limited mechanisms of direct democracy. Although the Law on Public Councils formally provides for the possibility of public participation, these structures often remain formal. The Polish experience of local referendums demonstrates the potential of direct democracy as a tool for building trust in government. Kazakhstan could improve its legislation on public councils; in particular, it would be advisable to consolidate the practice of public hearings. Spain, for its part, demonstrates the importance of the public's constant presence in decision-making through participation in local government, which is ensured through open council sessions.

The problem of legal uncertainty of the status of local self-government requires special attention. It is manifested in the lack of delineation of powers between the state administration and self-governing bodies. Spain has solved this problem by adopting the Law on the Fundamentals of the Local Regime (Cortes Generales, 1985), as well as by constitutionally recognizing the autonomy of municipalities. For Kazakhstan, it would be appropriate to develop and adopt a separate law "On Local Self-Government" that would not duplicate state administration but create a parallel institutional network with its own functions. Such a law should include guarantees of institutional independence and rules of inter-institutional interaction.

Finally, we should pay attention to the danger of excessive centralization, which is present in Kazakhstan. The case of Catalonia has shown that excessive autonomy without checks and balances can lead to political destabilization. For Kazakhstan, it is important to avoid both excessive centralization and uncontrolled regional separatism. The best solution is to create a constitutionally enshrined system of multi-level governance with a clear division of competencies and a coordination mechanism. We believe that such a model can be realized by introducing appropriate amendments to the Constitution of the Republic of Kazakhstan. In particular, we propose the following wording of the new article:

"Article 89.1 Multilevel system of public administration." A multi-level system of public administration is established in the Republic of Kazakhstan, which includes state bodies, local governments, and regional governments in accordance with the administrative and territorial structure. Each level of government has its own powers defined by the Constitution, laws of the Republic of Kazakhstan, and regulatory legal acts of representative bodies of the respective administrative-territorial units. Powers between state and local authorities are delimited on the basis of the principles of subsidiarity, independence and coordination of actions. No authority may appropriate the powers of another level, except in cases provided for by law.

There is a permanent coordination mechanism between central and local authorities, established on the basis of equal representation, to coordinate policies, assess the effectiveness of the exercise of delegated powers, and resolve interagency disputes. The legal status of administrative-territorial units, the limits of their competence, and the procedure for forming executive and representative bodies are determined by special laws or regional charters approved in accordance with the procedure established by law. The state guarantees local self-government and regional governments financial and organizational independence to exercise their own and delegated powers, as well as protection from undue interference by other authorities". We believe that the relevant norm can lay the foundation for a real redistribution of powers. Borrowing proven solutions from European practice can contribute not only to improving Kazakhstan's legislation but also to the formation of a culture of self-government as the basis of democratic governance.

In addition, in order to specify which practices of Poland and Spain can be considered “successful” in the field of local self-government, it is advisable to identify the main criteria of their effectiveness. In this study, three criteria were chosen as key: financial autonomy, citizen participation, and administrative capacity. These criteria are generally recognized in European practice and reflect the provisions of the European Charter of Local Self-Government. Each of them is associated with specific functional results and can be adapted to the Kazakhstani context.

Financial autonomy is understood as the right of local authorities to generate and manage their own revenues without excessive interference from the center. In Poland, the success of this model is reflected in the legislative participation of local budgets in national taxes, in particular in the Law on Local Government Revenues (2003). This has enabled municipalities to plan social programs independently. In Kazakhstan, the own revenues of local budgets remain low. Therefore, the introduction of fixed formulas for the distribution of tax revenues would allow for greater budget predictability and planning at the level of akimats.

Citizen participation encompasses legal and organizational mechanisms for the population to influence decision-making. In Spain, such instruments are enshrined at the national level and in the statutes of the autonomous communities. They guarantee citizen participation in local policymaking. In Kazakhstan, the Law on Public Councils only formally provides for consultations with the population. However, their recommendations are not binding. Improving the relevant legislative amendments would increase the legitimacy of decisions.

Administrative capacity is the ability of local governments to effectively deliver services and manage resources. In Poland and Spain, the decentralization reform was accompanied by training programs. Kazakhstan lacks a developed system for assessing the effectiveness of local authorities. This makes it difficult to introduce results-based management. An appropriate step would be to create a unified system of key performance indicators (KPIs) for local authorities.

At the same time, borrowing foreign experience should not be mechanical. Kazakhstan's conditions require the gradual introduction of even effective practices. For example, direct election of mayors, as in Poland, can be adapted to Kazakhstani realities through pilot models in rural areas with simultaneous strengthening of legal protection of the institution of elected government. Financial autonomy should be accompanied by accountability to avoid the concentration of resources in the hands of local elites. Thus, the criteria for effectiveness are not only compliance with European standards, but also the ability of practices to be adapted to the legal, political and administrative conditions of Kazakhstan.

However, when adapting foreign experience, it is important not only to focus on the advantages. We believe it is necessary to critically reflect on the structural shortcomings of decentralization. Insufficient risk analysis can lead to political destabilization. For example, in the case of Poland, one of the key challenges is the financial instability of some municipalities. It is especially noticeable in rural and sparsely populated regions. After the tax reforms of 2019–2022, local budget revenues have decreased significantly. In addition, there is an increase in the political influence of the central government. Such trends threaten the institutional autonomy gained over previous decades. In Spain, the main risk remains territorial fragmentation. We have already mentioned the example of Catalonia. And although the Constitutional Court stopped the attempt at secession, the very fact of the conflict demonstrated the weakness of preventive deterrence mechanisms.

These examples prove that even effective models require a balance between autonomy and responsibility. In addition, we believe it is necessary to constantly monitor decentralization. It is critical for

Kazakhstan to prevent both excessive centralization and chaotic transfer of authority without adequate resources. Only a systematic and phased approach, taking into account risks, will avoid long-term negative effects.

CONCLUSION

Thus, despite the existing regulatory framework, the system of local self-government in Kazakhstan remains highly centralized. The analysis revealed several persistent problems, including the lack of a clear demarcation of powers between state administration and self-government bodies; the dominance of the executive vertical; weakness of public participation; and insufficient funding.

The comparative experience of Poland and Spain has provided valuable insights. Poland illustrates a successful way of implementing a three-tiered decentralization model in a post-socialist country. Its decentralization is based on the principles of financial autonomy, electoral legitimacy, and institutional decentralization. Spain, on the other hand, offers an example of asymmetric decentralization in a unitary state. The country balances national unity with regional diversity. These models demonstrate the potential for adapting European standards to Kazakhstan's legal and political context. First of all, we are talking about the need for a gradual introduction of electiveness. In addition, it is advisable to establish guaranteed financial sources for local budgets and develop mechanisms of direct democracy. The expediency of making amendments to the Constitution of the Republic of Kazakhstan is particularly emphasized. They are designed to establish a multi-level system of governance with a clear demarcation of competencies. Thus, effective decentralization in Kazakhstan is possible only with a comprehensive approach. It is not enough to include only formal legislative changes. Institutional restructuring and real political will to transfer powers to localities are necessary. The experience of Poland and Spain proves that decentralization is not a one-time act, but a continuous process of strengthening local democracy, responsibility and interaction between citizens and authorities.

However, this study has a number of limitations. It focuses mainly on the legal and institutional framework of decentralization. However, the economic and socio-cultural dimensions require a deeper study. In particular, the real impact of decentralization reforms on service delivery and citizen satisfaction is beyond the scope of this paper. Future research should focus on the practical implementation of decentralization policy in Kazakhstan, including an empirical assessment of how local governments are performing under current constraints. A comparative study involving other EU and Central Asian countries could also provide a more detailed roadmap for reforms in Kazakhstan. In conclusion, decentralization in Kazakhstan cannot succeed through legislative changes alone. It requires long-term change and civic engagement. and The European experience does not offer a template, but a toolkit whose elements should be carefully selected and adapted to the context.

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