

# Open Budget Survey 2019

Questionnaire

Pakistan

April 2020

# Country Questionnaire: Pakistan

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2018-19

Source:  
Ministry of finance website.  
[http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)

The PBS is not publicly available.

Comment:  
There is a Fiscal Policy Statement ([http://www.finance.gov.pk/publications/FPS\\_2018\\_19.pdf](http://www.finance.gov.pk/publications/FPS_2018_19.pdf)), but it cannot be counted as a PBS, since it does not have policies or expenditure ceilings for FY 2018-2019, only a review actual figures for FY2017-2018.

Similarly, the government released a budget circular ([http://www.finance.gov.pk/budget\\_call/BCC\\_2018\\_19.pdf](http://www.finance.gov.pk/budget_call/BCC_2018_19.pdf)) that makes reference to a separate document called the "Indicative Budget Ceilings" for 2018-2019, 2019-2020, and 2020-2021, however this document does not appear to be publicly available.

Peer Reviewer

Opinion: Agree

Comments: It is clear that the Fiscal Policy Statement is no longer (or never was) a pre-budget statement. Although as part of the FRDL Act the intention was to produce a document which would assess if the government was on track to keep the current spending within limits of FRDL Act and if not then provide a strategy for how it intends to return to the limits in the future. The strategy appears to provide commitments without actual strategy.

Government Reviewer

Opinion:

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:  
d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Comment:  
The PBS was not made public anywhere officially.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

N/A

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

There is a Fiscal Policy Statement ([http://www.finance.gov.pk/publications/FPS\\_2018\\_19.pdf](http://www.finance.gov.pk/publications/FPS_2018_19.pdf)), but it cannot be counted as a PBS, since it does not have policies or expenditure ceilings for FY 2018-2019, only a review actual figures for FY2017-2018.

Similarly, the government released a budget circular ([http://www.finance.gov.pk/budget\\_call/BCC\\_2018\\_19.pdf](http://www.finance.gov.pk/budget_call/BCC_2018_19.pdf)) that makes reference to a separate document called the "Indicative Budget Ceilings" for 2018-2019, 2019-2020, and 2020-2021, however this document does not appear to be publicly available.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Comments: In addition to the budget circular, there are press articles indicating the total amounts for the size of the budget, particularly the PSDP budget, which suggests that there are internal documents produced pre-budget. e.g. <https://www.thenews.com.pk/print/455975-budget-2019-2020-psdp-stands-at-rs675-billion> There are consultations with business groups, academics and accounting associations where some figures are discussed pre and post budget although these appear to be on an adhoc basis.

Government Reviewer  
Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

There is no citizen version of PBS. In fact the one made for official use wasn't shared publicly.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2018-19

Source:

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

27/4/2018

Source:

<https://www.thenews.com.pk/latest/310231-here-is-all-you-want-to-know-about-budget-2018-19>

Comment:

Date is taken from The News online article on proposed budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:  
29/4/2018

Source:  
[http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)

Comment:  
The link above shows several documents. However, only the six documents below were published online by April 29, 2018 (the rest were published in June), meaning that only these six documents can be considered as part of the EBP package.

Federal Budget Speech 2018-19 (English Version): [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Federal Budget Speech 2018-19 (Urdu Version): [http://www.finance.gov.pk/budget/budget\\_speech\\_urdu\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_urdu_2018_19.pdf)

Budget in Brief 2018-19: [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Annual Budget Statement 2018-19: [http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Estimates of Foreign Assistance 2018-19: [http://www.finance.gov.pk/budget/Estimates\\_of\\_Foreign\\_Assistance\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Estimates_of_Foreign_Assistance_2018_19.pdf)

Explanatory Memorandum on Federal Receipts 2018-19: [http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

In addition, the Pakistan Economic Survey was released on the same day:  
<https://mettisglobal.news/government-of-pakistan-releases-pakistan-economic-survey-2018>

Pakistan Economic Survey 2017-18  
[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Peer Reviewer

Opinion: Agree

Comments: While it is true that some of documents such as Demand for Grants and Appropriations (White book), the more detailed Demands for Grants and Appropriations (Current and Development) and Medium-term Budget Estimates are not made available online with the release of the budget, some of these are made available in-print as part of the budget package. In discussions with officials, it appears that although these books are not released with the budget, they are not changed after approval of the budget. Instead, any changes are reflected in subsequent notices. There minimal changes to the budget after release -- at most 5%.

Government Reviewer

Opinion:

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The date of publishing is mentioned on the website

Source:  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:  
See Wayback Archive of the website on April 29, 2018: [https://web.archive.org/web/20180429180253/http://www.finance.gov.pk/fb\\_2018\\_19.html](https://web.archive.org/web/20180429180253/http://www.finance.gov.pk/fb_2018_19.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:



EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Source:

<http://www.finance.gov.pk>

Comment:

Federal Budget Speech 2018-19 (English Version): [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Federal Budget Speech 2018-19 (Urdu Version): [http://www.finance.gov.pk/budget/budget\\_speech\\_urdu\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_urdu_2018_19.pdf)

Budget in Brief 2018-19: [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Annual Budget Statement 2018-19: [http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Estimates of Foreign Assistance 2018-19: [http://www.finance.gov.pk/budget/Estimates\\_of\\_Foreign\\_Assistance\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Estimates_of_Foreign_Assistance_2018_19.pdf)

Explanatory Memorandum on Federal Receipts 2018-19: [http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Some EBP supporting documents were published only after the budget was approved. This page shows a snapshot of which budget documents were available online before May 19, 2018 (the snapshot is of the day after the budget was approved by Parliament on May 18).

[https://web.archive.org/web/20180519132133/http://www.finance.gov.pk:80/fb\\_2018\\_19.html](https://web.archive.org/web/20180519132133/http://www.finance.gov.pk:80/fb_2018_19.html)

In addition, the Pakistan Economic Survey was released on the same day:

<https://mettisglobal.news/government-of-pakistan-releases-pakistan-economic-survey-2018>

Pakistan Economic Survey 2017-18

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Comment:

Numerical data also found in PDFs and Word. Hard copies are also available

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion:

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Federal Budget Publications 2018-19

Source:

Federal Budget Speech 2018-19 (English Version): [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Federal Budget Speech 2018-19 (Urdu Version): [http://www.finance.gov.pk/budget/budget\\_speech\\_urdu\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_urdu_2018_19.pdf)

Budget in Brief 2018-19: [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Annual Budget Statement 2018-19: [http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

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Explanatory Memorandum on Federal Receipts 2018-19: [http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

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Pakistan Economic Survey 2017-18

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

b. No

Source:

N/A

Comment:

Citizens version is not available.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2018-19

Source:  
<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>  
[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Comment:  
Finance Act 2018 was passed on 18 May 2018 passed

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
18/5/2018

Source:  
<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>  
[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)  
<https://www.dawn.com/news/1408473>

Comment:  
Finance Bill 2018-19 was passed on 18 May 2018

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>  
[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)  
<https://www.dawn.com/news/1408473>

Comment:

Finance Bill 2018 was passed on 18 May 2018 and published on 22 May 2018 published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

29/5/2018

Source:

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>  
[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Comment:

Finance Act 2018-19 is dated May 22, 2109.

Parliament's Gazette dated May 24, 2018, published on the web on May 29, 2018: [http://www.na.gov.pk/uploads/documents/1527583395\\_259.pdf](http://www.na.gov.pk/uploads/documents/1527583395_259.pdf)

Federal Board of Revenue, uploaded May 28, 2018: <http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

Thus, we chose May 29, 2018 as the publication date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Documents are available online with dates. See comment below.

Source:

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Comment:

Finance Act 2018-19 is dated May 22, 2109.

Parliament's Gazette dated May 24, 2018, published on the web on May 29, 2018: [http://www.na.gov.pk/uploads/documents/1527583395\\_259.pdf](http://www.na.gov.pk/uploads/documents/1527583395_259.pdf)

Federal Board of Revenue, uploaded May 28, 2018: <http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

Thus, we chose May 29, 2018 as the publication date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Source:

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We are considering these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Numerical data is also found in PDF and Word and hard copies are also available

Comment:

Not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

It is available publicly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Finance Act 2018\_19

Source:

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Comment:

Peer Reviewer

Opinion: Agree

Comments: In a parliamentary system, it is difficult to make a distinction between the EBP and the EB since the party in power proposes the budget and also usually has a majority in the parliament to approve the budget. The Finance Act itself only contains the required legal changes to implement the budget such as changing custom duty rates or scope. The actual planned spending and revenue targets are only noted in the EBP and is usually approved as is. Any needed changes would have been made prior to the presentation of the EBP in discussions at various economic coordination and cabinet meetings.

Government Reviewer

Opinion:

IBP Comment

In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We are considering these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval.

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*



Answer:  
b. No

Source:

Comment:  
Not available

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:  
FY2018-19

Source:  
N/A

Comment:  
The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology*  
*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:  
d. Not produced at all

Source:  
N/A

Comment:  
The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:  
Not produced

Source:  
N/A

Comment:  
The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

Source:  
N/A

Comment:  
The Ministry of Finance does not produce the Citizens Budget

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
Not produced

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

Source:  
n/a

Comment:  
Not produced

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:  
n/a

Source:  
The Ministry of Finance does not produce a Citizens Budget.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:  
n/a

Source:  
Not produced.

Comment:  
The Ministry of Finance does not produce a Citizens Budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2017-18, 2018-19

Source:  
[http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html)  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)  
[http://www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2018.pdf)

Comment:  
Pakistan's Fiscal Operations 2017-18, 2018-19

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

c. At least every quarter, and within three months of the period covered

Source:

[http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html)

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

[http://www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2018.pdf)

Comment:

Pakistan's Fiscal Operations 2017-18, 2018-19

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

Pakistan's Fiscal Operations 2017-18  
24-08-2018

Pakistan's Fiscal Operations 2018-19

23-11-2018

Source:

[http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html)

Comment:

The quarterly report for September 2018 was publicly available online on 23 November 2018 at:

[http://www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2018.pdf), no longer available but archived at: <http://webcache.googleusercontent.com/search?>

q=cache:rF2Y4mT1J0QJ:www.finance.gov.pk/fiscal/July\_Sep\_2018.pdf+&cd=1&hl=en&ct=clnk&gl=us

The quarterly report for June 2018 was publicly available online on 24 August 2018 at: [http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf), no longer available but archived at: [https://web.archive.org/web/20180831161202/http://www.finance.gov.pk/fiscal\\_main.html](https://web.archive.org/web/20180831161202/http://www.finance.gov.pk/fiscal_main.html)

The quarterly report for March 2018 was publicly available online on 21 May 2018 at: [http://www.finance.gov.pk/fiscal/July\\_Mar\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Mar_2018.pdf), no longer available but archived at: [https://web.archive.org/web/20180525062253/http://www.finance.gov.pk/fiscal/July\\_Mar\\_2018.pdf](https://web.archive.org/web/20180525062253/http://www.finance.gov.pk/fiscal/July_Mar_2018.pdf)

The quarterly report for December 2017 was publicly available online on 22 February 2018 at: [http://www.finance.gov.pk/fiscal/July\\_Dec\\_2017.pdf](http://www.finance.gov.pk/fiscal/July_Dec_2017.pdf), no longer available but archived at: [https://web.archive.org/web/20180516213244/http://www.finance.gov.pk/fiscal/July\\_Dec\\_2017.pdf](https://web.archive.org/web/20180516213244/http://www.finance.gov.pk/fiscal/July_Dec_2017.pdf)

Peer Reviewer

Opinion: Agree

Comments: The quarterly reports are replaced each quarter with the updated previous quarter and the current quarter (same for the annual file). It would be more transparent to continue to provide the original estimates along with updates in future quarters. While the previous documents are available as part of general web archives, the better practice would be to not replace the quarterly publications.

Government Reviewer

Opinion:

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Pakistan's Fiscal Operations 2017-18, 2018-19.

It is written on the website.

Source:

[http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html)

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Publication dates were determined through Google Cache and Wayback archives.

Since the documents have been replaced on the webserver, Wayback links are provided in addition, for reference.

The quarterly report for September 2018 was publicly available online on 23 November 2018 at:

[http://www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2018.pdf), no longer available but archived at: [http://webcache.googleusercontent.com/search?q=cache:rF2Y4mT1J0QJ:www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf+&cd=1&hl=en&ct=clnk&gl=us](http://webcache.googleusercontent.com/search?q=cache:rF2Y4mT1J0QJ:www.finance.gov.pk/fiscal/July_Sep_2018.pdf+&cd=1&hl=en&ct=clnk&gl=us)

The quarterly report for June 2018 was publicly available online on 24 August 2018 at: [http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf), no longer available but archived at: [https://web.archive.org/web/20180831161202/http://www.finance.gov.pk/fiscal\\_main.html](https://web.archive.org/web/20180831161202/http://www.finance.gov.pk/fiscal_main.html)

The quarterly report for March 2018 was publicly available online on 21 May 2018 at: [http://www.finance.gov.pk/fiscal/July\\_Mar\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Mar_2018.pdf), no longer available but archived at: [https://web.archive.org/web/20180525062253/http://www.finance.gov.pk/fiscal/July\\_Mar\\_2018.pdf](https://web.archive.org/web/20180525062253/http://www.finance.gov.pk/fiscal/July_Mar_2018.pdf)

The quarterly report for December 2017 was publicly available online on 22 February 2018 at: [http://www.finance.gov.pk/fiscal/July\\_Dec\\_2017.pdf](http://www.finance.gov.pk/fiscal/July_Dec_2017.pdf), no longer available but archived at: [https://web.archive.org/web/20180516213244/http://www.finance.gov.pk/fiscal/July\\_Dec\\_2017.pdf](https://web.archive.org/web/20180516213244/http://www.finance.gov.pk/fiscal/July_Dec_2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Source:

Pakistan's Fiscal Operations 2017-18, 2018-19

Comment:

Pakistan Fiscal Operations 2016-17

The quarterly report for September 2018 was publicly available online on 23 November 2018 at:

[http://www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2018.pdf), no longer available but archived at: [http://webcache.googleusercontent.com/search?q=cache:F2Y4mT1J0QJ:www.finance.gov.pk/fiscal/July\\_Sep\\_2018.pdf+&cd=1&hl=en&ct=clnk&gl=us](http://webcache.googleusercontent.com/search?q=cache:F2Y4mT1J0QJ:www.finance.gov.pk/fiscal/July_Sep_2018.pdf+&cd=1&hl=en&ct=clnk&gl=us)

The quarterly report for June 2018 was publicly available online on 24 August 2018 at: [http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf), no longer available but archived at: [https://web.archive.org/web/20180831161202/http://www.finance.gov.pk/fiscal\\_main.html](https://web.archive.org/web/20180831161202/http://www.finance.gov.pk/fiscal_main.html)

The quarterly report for March 2018 was publicly available online on 21 May 2018 at: [http://www.finance.gov.pk/fiscal/July\\_Mar\\_2018.pdf](http://www.finance.gov.pk/fiscal/July_Mar_2018.pdf), no longer available but archived at: [https://web.archive.org/web/20180525062253/http://www.finance.gov.pk/fiscal/July\\_Mar\\_2018.pdf](https://web.archive.org/web/20180525062253/http://www.finance.gov.pk/fiscal/July_Mar_2018.pdf)

The quarterly report for December 2017 was publicly available online on 22 February 2018 at: [http://www.finance.gov.pk/fiscal/July\\_Dec\\_2017.pdf](http://www.finance.gov.pk/fiscal/July_Dec_2017.pdf), no longer available but archived at: [https://web.archive.org/web/20180516213244/http://www.finance.gov.pk/fiscal/July\\_Dec\\_2017.pdf](https://web.archive.org/web/20180516213244/http://www.finance.gov.pk/fiscal/July_Dec_2017.pdf)

Peer Reviewer

Opinion: Agree

Comments: Pakistan has just entered an IMF program and every time that happens, suddenly there is a flood of new public information on fiscal operations. This enhanced openness supports monitoring of the program and may lead to some improvement in survey results in the future.

Government Reviewer

Opinion:

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:

c. No

Source:

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Numerical data found in PDFs also

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

The document is publicly available - all four quarterly reports published in 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*



If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:  
Pakistan's Fiscal Operations 2017-18  
  
Pakistan's Fiscal Operations 2018-19  
  
Source:  
[http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html)  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)  
  
Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No  
  
Source:  
n/a  
  
Comment:  
Citizen version is not available

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
2017-2018  
  
Source:

N/A.

Comment:  
Not produced at all.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:  
n/a

Comment:  
Not produced

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:  
N/A

Comment:  
Not produced

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
n/a  
  
Source:  
n/a  
  
Comment:  
Not produced

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
  
Source:  
n/a  
  
Comment:  
n/a

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:  
d. Not applicable

Source:  
n/a

Comment:  
n/a

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
d. Not produced at all

Source:  
n/a

Comment:  
n/a

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
n/a

Comment:  
Not produced at all.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
n/a

Comment:  
Not produced

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

*<http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
n/a

Comment:  
n/a

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2016-17

Source:  
Financial Statements of the Federal Government 2016

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:  
Financial Statements of the Federal Government 2016-17 was published on 29 December 2017.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:  
d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:  
Financial Statements of the Federal Government 2016-17 - 29 December 2017  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:  
The document is dated 29 December 2017, but when we look at the internet archives the document was not published as of July 30, 2018:  
<https://web.archive.org/web/20180730091712/http://www.cga.gov.pk/cfs.php>

JavaScript dates the document with August 29, 2018 as the publication date. This would mean that the document is \*Published Late\* (D) and we will not assess the contents in Sections 2 and 3.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
29/08/2018

Source:  
Financial Statements of the Federal Government 2016-17

<http://www.cga.gov.pk/cfs.php>  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The document is dated 29 December 2017, but when we look at the internet archives the document was not published as of July 30, 2018:  
<https://web.archive.org/web/20180730091712/http://www.cga.gov.pk/cfs.php>

JavaScript dates the document with August 29, 2018 as the publication date.

Source:  
Financial Statements of the Federal Government 2016-17  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.cga.gov.pk/cfs.php> [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Source:

<http://www.cga.gov.pk/cfs.php>

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

Financial Statements of the Federal Government 2016-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Numerical data found in PDFs also

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*



Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.  
Option "d" applies if the document is not produced at all.  
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://www.cga.gov.pk/cfs.php>

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Financial Statement of Accountant General's

Source:

Financial Statement of Accountant General's

Financial Statements of the Federal Government 2016-17

<http://www.cga.gov.pk/cfs.php>

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
Citizen version is not available.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2016-17

Source:  
This document is produced but it is not made available to the public

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

This document is produced but it is not made available to the public .

Comment:

There were no audits published in 2018: <http://www.agp.gov.pk/index.php?page=audit-reports>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

n/a

Comment:

This document is produced but it is not made available to the public .

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

This document is produced but it is not made available to the public .

Comment:

There were no audits published in 2018: <http://www.agp.gov.pk/index.php?page=audit-reports>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

n/a

Comment:

This document is produced but it is not made available to the public .

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

n/a

Comment:

This document is produced but it is not made available to the public .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response  
d is the correct answer

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

b. Produced but made available only in hard copy or soft copy (not available online)

Source:

n/a

Comment:

This document is produced but it is not made available to the public .

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)

Comments: Previously, it has been noted that although an Audit Report is produced, it is only available in hard copy or soft copy, based on discussions with official at Auditor General of Pakistan (AGP). The following report (<https://www.dawn.com/news/1402111>) also suggests that Auditor General Pakistan is a functioning organization which regularly produces audit reports.

Government Reviewer

Opinion:

Researcher Response

b is done

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

According to Auditor General of Pakistan's Officials this document is produced but it is not made available on the website. It is available on request only.

Source:

Auditor General of Pakistan's Officials

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:  
n/a

Comment:  
The Audit Report is published but not made available to the public online.

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
n/a

Comment:  
The Audit Report is published but not made available to the public online.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br/)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

1. Ministry of Finance Pakistan 2. Ministry of Planning, Development and Reforms 3. Auditor General of Pakistan 4. Federal Board of Revenue Government of Pakistan 5. State Bank of Pakistan 6. Public Accounts Committee 7. Controller General of Accounts  
1. [www.finance.gov.pk/](http://www.finance.gov.pk/) (<http://1.www.finance.gov.pk/>) 2. <http://www.pc.gov.pk/> (<http://www.pc.gov.pk/>) 3. [www.agp.gov.pk/](http://www.agp.gov.pk/) (<http://3.www.agp.gov.pk/>) 4. [www.fbr.gov.pk/](http://www.fbr.gov.pk/) (<http://4.www.fbr.gov.pk/>) 5. [www.sbp.org.pk/](http://www.sbp.org.pk/) (<http://5.www.sbp.org.pk/>) 6. [www.pac.na.gov.pk/](http://www.pac.na.gov.pk/) (<http://6.www.pac.na.gov.pk/>) 7. [www.cga.gov.pk/](http://www.cga.gov.pk/) (<http://7.www.cga.gov.pk/>)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

1-Federal Budget Details of Demands for Grants and Appropriations Current Expenditures 2018-19  
[http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html), Current\_Expenditure\_2018\_19 (1).zip - ZIP archive, unpacked size 14,333,251 bytes

2- Federal Budget Details of Demands for Grants and Appropriations Development Expenditure 2018-19  
[http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html). Development\_Expenditure\_2018\_19.zip - ZIP archive, unpacked size 5,221,828 bytes

3-Salient Features Budget 2018-19  
<https://www.fbr.gov.pk/Budget2018-19/SalientFeatures/SALIENT%20FEATURES-20...>

4-Explanatory Memorandum on Federal Receipts 2018-19  
[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

5-Federal Medium Term Budget Estimates for Service Delivery 2018-21  
[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

6-Public Sector Development Programme 2018-19  
[https://www.pc.gov.pk/uploads/archives/PSDP\\_2018-19\\_Final.pdf](https://www.pc.gov.pk/uploads/archives/PSDP_2018-19_Final.pdf)

7-Annual Plan 2018-19  
<https://www.pc.gov.pk/uploads/annualplan2018/Annual.pdf>

8-Budget in Brief 2018-19  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Fiscal aggregates including revenues and expenditures going back for ten year are available online as part of Paksitan Fiscal Operations [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html). Unfortunately, the data are available in PDF format and are difficult to consolidate.

Government Reviewer

Opinion:

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

Budget in Brief 2018-19

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Federal Medium Term Budget Estimates for Service Delivery 2018-21

[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

Explanatory Memorandum on Federal Receipts 2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Fiscal aggregates including revenues and expenditures going back for ten year are available online as part of Paksitan Fiscal Operations [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html). Unfortunately, the data are available in PDF format and are difficult to consolidate.

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

Simplify version is not provided.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer



Opinion:

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

1. Public Accounts Committee <http://www.pac.na.gov.pk/> (<http://www.pac.na.gov.pk/>)  
[http://www.na.gov.pk/uploads/publications/rules\\_procedure.pdf](http://www.na.gov.pk/uploads/publications/rules_procedure.pdf)... ([http://www.na.gov.pk/uploads/publications/rules\\_procedure.pdf](http://www.na.gov.pk/uploads/publications/rules_procedure.pdf)) Pages: 73-75  
2. fiscal responsibility and Debt limitation Act 2005 [www.finance.gov.pk/publications/frdlo.pdf](http://www.finance.gov.pk/publications/frdlo.pdf) (<http://www.finance.gov.pk/publications/frdlo.pdf>)  
The PAC is one of the statutory organs of the National Assembly of Pakistan. According to the Article 171 of the Constitution of Islamic Republic of Pakistan, the Report of the Auditor General (AG) relating to the accounts of the Federation shall be submitted to the President, who shall cause them to be laid before the Majlis-e-Shoora (Parliament). The AG Report so laid in the National Assembly (N.A) shall be referred to the Public Accounts Committee [N.A Rule 177 (2)]. The committee may examine the expenditures, administration, delegated legislation, public petitions and policies of the Ministry concerned and its associated public bodies and may forward its report of findings and recommendations to the Ministry and the Ministry shall submit its reply to the Committee [N.A Rule 201 (4)]

Comment:

The mandate and status of the Auditor-General of Pakistan (AGP) have been given in Articles 168 – 171 of the Constitution and the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001. The powers and functions of the Auditor General were governed by Pakistan (Audit & Accounts) Order 1973, till 30th June 2001. A new Ordinance was promulgated in 2001 to replace the Order of 1973. The following report sheds some light on the public financial management framework in Pakistan: [http://www.agp.gov.pk/downloads/audit\\_reports/DAGP-AR-2015-16.pdf](http://www.agp.gov.pk/downloads/audit_reports/DAGP-AR-2015-16.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

1. Article 19-A Right to Information Constitution of Pakistan 1973 <https://pakistanconstitutionlaw.com/article-19a-right-to-inf...>  
(<https://pakistanconstitutionlaw.com/article-19a-right-to-information/>)

2. Freedom of information ordinance 2002  
infopak.gov.pk/.../Freedom\_of\_%20Information\_Ordinance2002.p... (http://infopak.gov.pk/.../Freedom\_of\_%20Information\_Ordinance2002.pdf)

3. Freedom of information Rules 2004 www.ppra.org.pk/doc/freedom\_of\_information\_notification.doc  
(http://www.ppra.org.pk/doc/freedom\_of\_information\_notification.doc)

4. Pakistan Right to information Act 2013  
http://tribune.com.pk/story/564305/right-to-information-act-... (http://tribune.com.pk/story/564305/right-to-information-act-2013/)

5. Constitution of Pakistan 1973 Fundamental Rights and Principles of Policy Part 2 ( Chapter 1 and 2)  
http://www.na.gov.pk/uploads/documents/1333523681\_951.pdf (http://www.na.gov.pk/uploads/documents/1333523681\_951.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

d. No, expenditures are not presented by administrative unit.

Source:

There is documentation that presents expenditure data for the budget year classified by administrative units. However, the "Demand for Grants" documents were published online late (in June) so we cannot consider them for this question.

1-Federal Budget Details of Demands for Grants and Appropriations Current Expenditures 2018-19  
http://www.finance.gov.pk/fb\_2018\_19.html,Current\_Expenditure\_2018\_19 (1).zip - ZIP archive, unpacked size 14,333,251 bytes

2- Federal Budget Details of Demands for Grants and Appropriations Development Expenditure 2018-19  
http://www.finance.gov.pk/fb\_2018\_19.html. Development\_Expenditure\_2018\_19.zip - ZIP archive, unpacked size 5,221,828 bytes.

The White Book presents all expenditures by administrative unit under each of three broad categories: Part I: Current Expenditure (A) Expenditure on revenue Account (B) Other Current expenditure on Capital Account Part II: Appropriations Charged upon the Federal, Consolidated Fund Part III: Development Expenditure (A) Development Expenditure on Revenue Account (B) Development Expenditure on Capital Account.

Please see "Table of Contents White Book 2018-19 for the detail Demands for Grants And Appropriations 2018-19 (White Book)"  
http://www.finance.gov.pk/fb\_2018\_19.html

Comment:

Peer Reviewer

Opinion: Agree

Comments: Although it should be noted that the Demands of Appropriations (White book) and some details are available in hard copy as part of the budget package. Since they are not uploaded with the budget proposal, they are no longer considered part of the EBP.

Government Reviewer

Opinion:

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

EBP documentation does present expenditure data for the budget year by functional classification. Annual Budget Statement 2018-19. Current Expenditure on Revenue Account, pp.10-12 Table, Current Expenditure on Capital Account, p.13 Table, Development Expenditure on Revenue Account,p.14-15 Table, Development Expenditure on Capital Account,p. 16 Table,

Annual Budget Statement 2018-19. [http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

The functional classification is compatible with International standards. See:

Annual Budget Statement, pages 10-16  
[http://www.finance.gov.pk/budget/abs\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/abs_2018_19.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

EBP documentation does provide expenditure data for budget year using economic classification.

Budget in Brief (page 23 in the document, which is page 26 in the PDF), Table 15 presents current expenditures by economic classification.

A table with combined current and development expenditures is shown on page 52 in the document, page 57 in the PDF.

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

EBP documentation does provide expenditure data for budget year using economic classification, but in a document that was published late, so we must answer "b" here. See Table: Object Classification wise expenditure for Budget 2018-19, Schedule III Demands for Grants And Appropriations 2018-19: [http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)

Comment:

Note: In OBS 2017, Schedule III in the Annual Budget Statement was used to answer this question. However, Schedule III is no longer published in that document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

d. No, expenditures are not presented by program.

Source:

EBP documentation does present program-level data accounting for all expenditures, but in a document that was published online too late, so we cannot count it for this question. (See the tables entitled "Budget by Outputs" presented for each administrative unit (and sub-units) Summary by Demands and Principal Accounting Officers, pp.1-345 Federal Medium Term Budget Estimates for Service Delivery 2018-21.)

[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

**Answer:**

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

**Source:**

EBP documentation provides multi-year data for 2 of 3 expenditure classifications: economic and administrative, but in a document that was published online too late, so we cannot use it for our purposes. See Administrative classification: Table: Summary of the Medium Term Budget, p vi-viii and Economic classification: Table: Summary of Medium Term Budget by Object Classification, p. 353 in the Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-21

[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

**Answer:**

None of the above

**Source:**

EBP documentation provides multi-year data for 2 of 3 expenditure classifications: economic and administrative, but in a document that was published online too late, so we cannot use it for our purposes. See Administrative classification: Table: Summary of the Medium Term Budget, p vi-viii and Economic classification: Table: Summary of Medium Term Budget by Object Classification, p. 353 in the Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-21

[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

**Answer:**

d. No, multi-year estimates for programs are not presented.

**Source:**

There is a document that presents program-level data accounting for all expenditures over a multi-year horizon (through FY2018-19 or BY+2). However, since this information is in the "Federal Medium Term Budget Estimates for Service Delivery 2018-19 to 2020-21", a document that was published late, we cannot consider it as part of the EBP.

Below see the information from the "Federal Medium Term Budget Estimates for Service Delivery":

Information is identified in the tables entitled (through FY 2020-21 or BY+2). Information is identified in the tables entitled "Budget by Outputs" presented for each administrative unit (and sub-units) Summary by Demands and Principal Accounting Officers, pp.1-353 Federal Medium Term Budget Estimates for Service Delivery 2018-19 to 2020-21

[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

**Comment:**

Budget Estimates for Service Delivery provides detailed information regarding expenditure estimates for a multi-year period.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

EBP documentation does present data for Individual sources of tax revenue accounting for all tax revenue. Table2, Summary of Revenue Receipts, p. 5.6. Table 3: Tax wise Revenue Estimates for Individual Taxes, p.7-8.

Explanatory Memorandum on Federal Receipts 2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Amount classified as "other" tax revenue in Table 2 is less than 1% of total tax revenue, thereby supporting assessment of "a" on the basis of standard OBS methodology requiring unspecified "other" category to be no greater than 3% of the total.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

*GUIDELINES:*

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

EBP documentation presents data for individual sources of non-tax revenue Table .2, Summary of Revenue Receipts, p. 5.6. Also, a more extensive detailed breakdown of non-tax revenue data (supplemented by some narrative discussion) is also provided from p.13-36.

Explanatory Memorandum on Federal Receipts 2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Note: Amount classified as "other" non-tax revenue in Table.2 is just at the limit of 3% of total non-tax revenue. However, given the "borderline" assessment, recognizing that the amount of "unspecified" non-tax revenues in the more extensive breakdown with narrative (pp.13-36) is much smaller, the data presented clearly supports an assessment of "a" based of standard OBS methodology requiring unspecified "other" category to be no more than 3% of the total.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*



Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

The EBP documentation does provide multi-year estimates of revenue by broad categories (tax and non-tax revenues). Table 34, p. 48 (PDF p. 51). The revenue data are presented as %-age of GDP figures over a multi-year horizon through FY 2020-21. In light of the fact that nominal GDP figures are also provided in the same table, this is assessed as sufficient to qualify for presentation of the required revenue data.

Budget in Brief 2018-19

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

EBP documentation does not provide information on individual sources of revenue for a multi-year period.

Budget in Brief 2018-19

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for

the budget year?

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

EBP documentation presents information for all three key indicators for Government debt and borrowing.

Net new borrowing: Table: Working of Fiscal Deficit and Financing Budget 2018-19.

Total Government Debt. P. 48, Table 34. [Note: Figures for total debt are presented as % of GDP, with nominal GDP also provided in the same table.

Budget in Brief 2018-19: [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Interest payments: Page 52 (PDF p. 57) of the Budget in Brief.

Note: Both Chapter 9, p.131-152 & the Statistical Appendix p. 97-105. of the Pakistan Economic Survey 2017-18 also provides extensive and detailed historic information related to a broad range of Government debt and borrowing indicators.

PAKISTAN ECONOMIC SURVEY 2017-18.

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

EBP documentation presents information for all three key indicators for Government debt and borrowing.

Net new borrowing: Table: Working of Fiscal Deficit and Financing Budget 2018-19.

Total Government Debt. P. 48, Table 34. [Note: Figures for total debt are presented as % of GDP, with nominal GDP also provided in the same table.

Budget in Brief 2018-19: [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Interest payments: Page 52 (PDF p. 57) of the Budget in Brief.

Note: Both Chapter 9, p.131-152 & the Statistical Appendix p. 97-105. of the Pakistan Economic Survey 2017-18 also provides extensive and detailed historic information related to a broad range of Government debt and borrowing indicators.

PAKISTAN ECONOMIC SURVEY 2017-18.

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

EBP does not present the core information for the composition of total outstanding debt as of the end of the budget year. Both Chapter 9, p.131-152 & the Statistical Appendix p. 97-105. of the Pakistan Economic Survey 2017-18 provides extensive and detailed historic information for all three core elements for the composition of total outstanding debt, but with no information for the budget year. Data presented includes interest rates across

different debt instruments, maturity profile, a breakdown of total debt into domestic and external debt, as well as an extensive range of other debt indicators.

PAKISTAN ECONOMIC SURVEY 2017-18. [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Both Chapter 9, p.131-152 & the Statistical Appendix p. 97-105. of the Pakistan Economic Survey 2017-18 also provides extensive and detailed historic information for all three core elements for the composition of total outstanding debt, but with no information for the budget year. Data presented includes interest rates across different debt instruments, maturity profile, a breakdown of total debt into domestic and external debt, as well as an extensive range of other debt indicators. PAKISTAN ECONOMIC SURVEY 2017-18.

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

*GUIDELINES:*

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast*

as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

EBP documentation provides information for all but two core elements of the macroeconomic forecast data, with the missing items interest rates and nominal GDP. Data for GDP growth and inflation are presented in the Budget in Brief document: Table: Macroeconomic Indicators, Table 34, p 48. Budget in Brief 2018-19. [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)  
The Budget Speech also offers some brief general references to macroeconomic indicators (p.11-12)  
Budget Speech 2018-19. [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf).

Comment:

Although some macroeconomic forecasts are presented in the Budget Speech and Budget in Brief it is unclear how they are derived. Further, the link between the macroeconomic forecasts and the budget is missing. Some key assumptions are missing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Inflation rate  
Real GDP growth

Source:

EBP documentation provides information for all but two core elements of the macroeconomic forecast data, with the only missing item being interest rates and nominal GDP. GDP growth and inflation are presented in the Budget in Brief document: Table: Macroeconomic Indicators, Table 34, p 48. Budget in Brief 2018-19. [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)  
The Budget Speech also offers some brief general references to macroeconomic indicators (p.11-12)  
Budget Speech 2018-19. [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf).

Comment:

Although some macroeconomic forecasts are presented in the Budget Speech and Budget in Brief it is unclear how they are derived. Further, the link between the macroeconomic forecasts and the budget is missing. Some key assumptions are missing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

d. No, information related to different macroeconomic assumptions is not presented.

**Source:**

EBP documentation does not present information related to different macroeconomic assumptions and the sensitivity of budget forecasts to alternative assumptions or scenarios.

A Budget Strategy Paper is presented to Cabinet which gives information and detail about Macro Economic Assumption Impact, but that document is not available online and therefore cannot be considered in assessing this question.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

EBP documentation does not provide any single comprehensive listing of all new policy proposals and the associated expenditures. However, the Budget Speech does include some references to specific ongoing and new spending policy proposals framed as part of the Government's effort to address priority areas of concern. In particular, the section on "Main Elements of Budget Strategy" mentions a range of budget initiatives, p.10-11. Also, under the "Development Plan", the Budget Speech mentions that funds are being allocated for new projects across a range of key sectors including water, power, roads, railways and human development (health and education), p. 21-29. Budget Speech 2018-19. [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

EBP documentation does not provide any single comprehensive listing of all new revenue policy proposals and the specific impact that new revenue policies have on budget estimates. However, the Budget Speech does include a presentation and discussion of new revenue policies, with some references to the Government's broader budget policy and development priorities. More specifically, the section entitled "Special Initiatives 2018-19" p.12-17. includes brief descriptions for a wide range of tax incentives being implemented to encourage specific types of activities related to trade, employment, development of specific sectors, etc. Also, Part II of the Budget Speech 2018-19 p. 32-47. focuses on "Revenue Measures" and includes further description of a wide range of policy changes including additional tax (or non-tax) concessions intended to stimulate certain activities, as well as policy measures intended to improve the efficiency or effectiveness of revenue collection (noting one of the broad fiscal sustainability objectives being to increase the tax/GDP ratio p.10-12.

However, neither of these two sections of the Budget Speech provide any figures for the actual impact on expected revenue collections during the budget year.

Budget Speech 2018-19. [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf).

Another EBP document, the Explanatory Memorandum on Federal Receipts 2018-19, does provide a comprehensive presentation of revenue estimates for individual sources of revenue, as well as narrative discussion, but with any specific table offering a comprehensive presentation of information about the impact of new revenue measures on estimates for the budget year (FY2018-19), though there is some occasional reference to budget policy measures impacting on the estimates.

Explanatory Memo on Federal Receipts 2018-19.  
[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

EBP documentation presents expenditure estimates for BY-1 across two classifications.

Functional classification: Current Expenditure, p.9 -13. Development Expenditure, p.14-16.  
Annual Budget Statement 2018-19.

[http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Budget in Brief (page 23 in the document, which is page 26 in the PDF), Table 15 presents current expenditures by economic classification.

A table with combined current and development expenditures is shown on page 52 in the document, page 57 in the PDF.

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

[http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could*



be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

There is documentation that presents program-level data for BY-1 accounting for all expenditures, but since that information was published late, we cannot consider it for this question.

(See the tables entitled "Budget by Outputs" presented for each administrative unit (and sub-units) Summary by Demands and Principal Accounting Officers, p.1-353.

Federal Medium Term Budget Estimates for Service Delivery 2018-21:

[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf))

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

EBP documentation does present updated estimates of expenditures for BY-1. (FY2017-18-17 has been revised in two of the main EBP documents.)

Functional classification: Current Expenditure, p.9 -13. Development Expenditure, p.14-16. Annual Budget Statement 2018-19.

[http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Budget in Brief For example, see sector expenditure data tables on p. 23-36

Budget in Brief 2018-19

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion:

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

**Source:**

There is documentation (specifically, the Federal Medium Term Budget Estimates for Service Delivery 2018-21 presents expenditure estimates for BY-2 for 2 of the 3 expenditure classifications - administrative and economic (see notes below). However, since the Federal Medium Term Budget Estimates for Service Delivery was published late, we cannot consider the information in this document as the EBP and hence must answer "d".

Administrative classification - Table: Summary of the Medium Term Budget, p.vi-viii. Economic classification. Table: Summary of Medium Term Budget by Object Classification, p. 353. Federal Medium Term Budget Estimates for Service Delivery 2018-21.  
[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

Spending data for BY-2 for some functional categories can be found within the Economic Survey of Pakistan 2017-18 for example, in Chapter 4: Fiscal Developments for narrative, graphs and some tables, along with Statistical Appendix for additional tables) or in chapters focusing on specific sectors such as health, education, transport and communications, energy or environment. But there is no comprehensive presentation of a functional classification table. PAKISTAN ECONOMIC SURVEY 2017-18. [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

None of the above

**Source:**

There is documentation (specifically, the Federal Medium Term Budget Estimates for Service Delivery 2018-21 presents expenditure estimates for BY-2 for 2 of the 3 expenditure classifications - administrative and economic (see notes below). However, since the Federal Medium Term Budget Estimates for Service Delivery was published late, we cannot consider the information in this document as the EBP and hence must answer "d".

Administrative classification - Table: Summary of the Medium Term Budget, p.vi-viii. Economic classification. Table: Summary of Medium Term Budget by Object Classification, p. 353. Federal Medium Term Budget Estimates for Service Delivery 2018-21.  
[http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

Spending data for BY-2 for some functional categories can be found within the Economic Survey of Pakistan 2017-18 for example, in Chapter 4: Fiscal Developments for narrative, graphs and some tables, along with Statistical Appendix for additional tables) or in chapters focusing on specific sectors such as health, education, transport and communications, energy or environment. But there is no comprehensive presentation of a functional classification table. PAKISTAN ECONOMIC SURVEY 2017-18. [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

There is documentation that presents program-level data for BY-2 accounting for all expenditures, but since it is in a document that was published late (the Federal Medium Term Budget Estimates for Service Delivery 2018-21), we cannot consider it here.

See the tables entitled "Budget by Outputs" presented for each administrative unit (and sub-units) Summary by Demands and Principal Accounting Officers, pp.1-1-353. Federal Medium Term Budget Estimates for Service Delivery 2018-21: [http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

The most recent fiscal year for which expenditure data presented in EBP documentation is for actual outcomes is for BY-2. (FY2016-17).

Comment:

The Economic Survey of Pakistan 2017-18 shows expenditure data for past years including BY-2 (FY016-17). See PAKISTAN ECONOMIC SURVEY 2017-18, Table 4.1.

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

EBP documentation does present data for revenue sources by category (tax, non-tax, etc.) for BY-1 (FY2017-18) Table .2, Summary of Revenue Receipts, p. 5, 6.

Explanatory Memorandum on Federal Receipts 2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

EBP documentation does present data for BY-1 (FY2017-18) for individual sources of revenue accounting for all revenues. Table .2, Summary of Revenue Receipts, p. 5, 6. Table-3 Tax wise Estimates of FBR Taxes, p. 7, 8. Explanatory Memorandum on Federal Receipts 2018-19 [http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

'Other' revenues account for less than 3% of total revenues, justifying an A score.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Data presented in EBP documentation for revenues in BY-1 (FY 2017-18) .Table .2, Summary of Revenue Receipts, p. 5, 6. Table-3 Tax wise Estimates of FBR Taxes, p. 7, 8. Explanatory Memorandum on Federal Receipts 2018-19 [http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Two columns show both budget and revised figured for BY-1 (2017-2018).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

See the Economic Survey of Pakistan 2017-18, Table 4.1. [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

**Source:**

EBP documentation presents data for individual sources of revenue but not for all revenue. Table 4.1: Fiscal Indicators as Percent of GDP, p.50 (shows total taxes as 77% of total revenue in BY-2) Table 4.2: Structure of Federal Tax Revenue, pp.54 (shows amount of revenue for individual tax sources) Economic Survey of Pakistan 2017-18  
[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)  
[http://www.finance.gov.pk/survey/chapters\\_18/04-Fiscal.pdf](http://www.finance.gov.pk/survey/chapters_18/04-Fiscal.pdf)

**Comment:**

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Comments: The revenue structure provided in Table 4.2 of Economic Survey accounts for at least two-thirds of the revenue for BY-2 and prior years.

Government Reviewer  
Opinion:

Researcher Response  
b is done

**IBP Comment**

IBP acknowledges the peer reviewer's comment and the researcher's response to that comment. However, since direct taxes are not broken into individual sources of revenue (e.g., income taxes) in Table 4.2, the answer is revised from "b" to "c".

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

EBP documentation presents actual revenue for BY-2 (FY2016-17). See Table 4.2: Structure of Federal Tax Revenue, p.54 See Table 4.4: Consolidated Federal and Provincial Government Revenues, Economic Survey of Pakistan 2017-18  
[http://www.finance.gov.pk/survey/chapters\\_18/04-Fiscal.pdf](http://www.finance.gov.pk/survey/chapters_18/04-Fiscal.pdf)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

b. Yes, the core information is presented for government debt.

Source:

EBP documentation provides extensive information for BY-1 (FY2017-18) related to Government borrowing and debt, including the composition of debt and all 6 core elements. The main source for this information (4 of the 6 core elements plus much information "beyond the core elements") is Chapter 9 of the Pakistan Economic Survey 2017-18 (including the Statistical Appendix tables).

Net new borrowing is found in the Explanatory Memorandum of Federal Receipts ([http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)).

See Chapter 8: External Resources, pages 65-66

Specific sources are cited below for each core element:

Total Debt: See p. 132 Table 9.1: Year Wise Public Debt Position, 148 Appendix Table 9.1: Public and Publicly Guaranteed Debt Disbursed and Outstanding

Interest payments on debt - See page 138 interest payments on the debt (July 2017 - December 2018).

Page 146 - information on the maturity of external debt through calendar year 2018 (you can also find the interest rates and maturity of external debt in the Statistical Appendix, Table 9.5).

[http://www.finance.gov.pk/survey/chapters\\_18/09-Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_18/09-Public_Debt.pdf)

Given that not all of these citations cover the full year for BY-1 (July 2017-June 2018) this answer is "b".

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

In EBP documentation, the most recent year presented for which the debt figures reflect actual outcomes is BY-2 (2016-17). Sample tables cited below, mainly from the Pakistan Economic Survey 2017-18 (Chapter 9) show that the most recent year for which actual debt data is provided is for BY-2 (FY 2016-17). This is also true for actual data on interest payments.  
[http://www.finance.gov.pk/survey/chapters\\_18/09-Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_18/09-Public_Debt.pdf)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are*



well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

EBP documentation provides some information on extra-budgetary funds (EBFs) for at least the budget year (as well as for other years). Two examples of EBFs for which information is available in the Explanatory Memorandum on Federal Receipts 2018-19 document are: Workers Welfare Fund (See Item G06304 in Table 59, p.60) Zakat Collection Account (See Item G10304 in Table 47, p.60) Table 34: Deposits and Reserves Funds, pp. 59-60 There is also a short narrative explanation of the Workers Welfare Fund, p-63.

Explanatory Memorandum on Federal Receipts 2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

2- Annual Budget Statement 2018-19

Table: Public Account Receipts - Deposits and Reserves, pp.7-8 (see Item G06304)

Table: Public Account Expenditure - Deposits and Reserves, pp.19-20 (see Item G06304)

Provident Fund: Table: Public Account Receipts - National Savings Schemes,p-6 (see Item G061)

[http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's *Fiscal Transparency Handbook* (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

EBP documentation does present central government finances on a consolidated basis.

Report: Explanatory Memorandum on Federal Receipts 2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Name of Report: Explanatory Memorandum on Federal Receipts 2018-19. the revenues from the EBFs (Workers Welfare Fund, etc) are presented on a gross basis. They are both budgetary and non budgetary.

However, expenditures are not presented on a consolidated basis (which is a requirement for this question) therefore the score is B.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: The Annual Budget Statement P. 19 PUBLIC ACCOUNT EXPENDITURE also presents the expenditures for the EBFs.

Government Reviewer

Opinion:

IBP Comment

Noting the peer reviewer's response, the researcher has accordingly revised the answer from "b" to "a". Please note that the Annual Budget Statement can be found here: [http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

*GUIDELINES:*

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

EBP documentation does present information on intergovernmental transfers for at least the budget year. The documents cited below present detailed information about transfer from the federal to provincial levels. Particular mention is made of the National Finance Commission Award which represents an agreement for the annual distribution of resources among provinces by the federal government. Section: Provincial Share in Revenue Receipts, pp.37-45

Explanatory Memorandum on Federal Receipts.2018-19

[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

EBP documentation does not include any alternative display of expenditures illustrating the financial impact of policies on different groups of citizens for the budget year.

**Comment:**

For future reference, see Chapter 10 of the Budget in Brief (page 49) on Climate Change Budgeting.

[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:  
None of the above

Source:  
EBP documentation does not include any alternative display of expenditures illustrating the financial impact of policies on different groups of citizens for the budget year.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:  
c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:  
EBP documentation appears to present comprehensive coverage of transfers to public corporations, despite the fact that the reporting is somewhat fragmented across different EBP supporting documents and the precise purpose or details of specific transfers is not fully described. Narrative discussion is limited.

1. The Budget in Brief 2018-19 document adds further coverage related to project loans, as well as budget-financed subsidies, grants & transfers, loans & advance and current investments directed to public corporations and autonomous bodies. Table 12: External Resources, p.14 (project loans directed to public corporations and autonomous bodies) Table 27: Subsidies, pp.34-35. Table 28: Grant and Transfers, pp.36-37. Table 29: Current Loans and Advances, p.38 . Table 31: Current Investments, p. 40. Budget in Brief 2018-19:  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

2. The Estimates of Foreign Assistance document also provides some details about project loans from external resources directed to autonomous bodies: Summary of External Resources - Project Loans for PSDP Section A.ii - to Autonomous Bodies, p1-9  
Estimates of Foreign Assistance 2018-19  
[http://www.finance.gov.pk/budget/Estimates\\_of\\_Foreign\\_Assistance\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Estimates_of_Foreign_Assistance_2018_19.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

EBP documentation presents relatively comprehensive information about the basic channels and financing for a wide range of price subsidies and interest rate subsidies that are likely to constitute quasi-fiscal activities (QFAs).

However, there is limited narrative description to provide a full explanation of either how the specific mechanisms offering price subsidies or access to below-market financing for public (or private) companies providing goods and services operate or identification of beneficiaries. The citations in EBP documentation involve some of the same information cited for the preceding question about subsidies/transfers to public enterprises.

The Budget in Brief 2018-19 document has coverage related to project loans, as well as budget-financed subsidies, grants & transfers, loans & advance and current investments directed to public corporations and autonomous bodies. Table 12: External Resources, p.14 (project loans directed to public corporations and autonomous bodies) Table 27: Subsidies, pp.34-35. Table 28: Grant and Transfers, pp.36-37. Table 29: Current Loans and Advances, p.38 . Table 31: Current Investments, p. 40  
Budget in Brief 2018-19  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

The Estimates of Foreign Assistance document also provides some details about project loans from external resources directed to autonomous bodies: Summary of External Resources - Project Loans for PSDP Section A.ii - to Autonomous Bodies, p1-9  
Estimates of Foreign Assistance 2018-19  
[http://www.finance.gov.pk/budget/Estimates\\_of\\_Foreign\\_Assistance\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Estimates_of_Foreign_Assistance_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- A listing of the financial assets; and
- An estimate of their value.

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

d. No, information related to financial assets is not presented.

Source:

EBP documentation does provide some limited information about financial assets, mainly in the form of budget year amounts (receipts and disbursements) related various types of financial assets (and liabilities). However, there is no comprehensive listing of the stock, types or values of financial assets held by the Government. Relevant sources of information include the following:

1- Explanatory Memorandum on Federal Receipts 2018-19 Chapter 4 - Income from Property and Enterprise Table 15: Dividends on Government Investments, p.21-22 Dividend income received from the Government's ownership interests in financial (and non-financial) institutions (public enterprises) Chapter 6 - Capital Receipts Table 38: (Net) Capital Receipts - Summary of Internal Capital Receipts Miscellaneous Investments Loans and Advances Short-term Credits Deposits and Reserves . 6.3 Recovery of Loans and Advances Table 39: Recovery of Loans and Advances, p.47-50. Chapter 7 - Deferred Liabilities Table 46: Deferred Liabilities, Table 47: Deposits and Reserve Funds, Explanatory Memorandum on Federal Receipts 2018-19.  
[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

2. Budget in Brief 2018-19 Chapter 7: Loans and Investments 2018-019, pp.38-40 Table 29: Current Loans and Advances, p.38 Table 29: Current Investments, p. 40, Table 31  
Budget in Brief 2018-19  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

3. Annual Budget Statement 2018-19. Public Account Receipts National Savings Schemes, p.6 Deposits and Reserves, p.7-8 Public Account Expenditures National Savings Schemes, p.18 Deposits and Reserves, pp.19-20 .  
Annual Budget Statement 2018-19  
[http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Comment:

All information is shown as either a expenditure or a revenue (a flow) and not stocks of assets, therefore the answer to this question is D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core*

information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

EBP documentation does provide limited information regarding dividend income received from the Government's ownership interests in non-financial institutions (public enterprises). Table 15: Dividends on Government Investments, p-21-22  
Explanatory Memorandum on Federal Receipts 2018-19  
[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

However, since this question looks for a listing of the stocks of assets, that information is not provided, and the answer is D.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

EBP documentation does present some information about estimates for payments to address expenditure arrears. Budget in Brief 2018-19 lists 2 subsidies provided to for payment of arrears: Table 27: Subsidies, pp.34-35 Item 4: Inter-Disco Tariff Differential (Arrears) Item 11: Payment of Sugar Arrear Budget in Brief 2018-19  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

Comment:

However, since the arrears listed here are flows - changes in arrears - they do not count, as we are looking for stocks of arrears

The arrears mentioned in the Budget in Brief appear to be payments against arrears from previous FY.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Budget in Brief 2018-19 Table 33: Development Expenditure Outside PSDP, p.45 Credit guarantees and insurance schemes related to agriculture (small farmers, crops and livestock) provided for the budget year  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)

See also Table 28 in the Budget in Brief

Comment:

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

The credit guarantees and insurance schemes cited in the above tables in the Budget in Brief are budget allocations, which are not the same as contingent liabilities (what has been cited here are transfers to cover liabilities). In Pakistan's Economic Survey ([http://www.finance.gov.pk/survey/chapters\\_18/Annex\\_I\\_Contingent%20Liabilities.pdf](http://www.finance.gov.pk/survey/chapters_18/Annex_I_Contingent%20Liabilities.pdf)) there is information on contingent liabilities, but not from the budget year. The answer is revised down to "d".

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

EBP documentation does not provide any projections assessing the long-term sustainability of Government finances.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

EBP documentation does provide comprehensive coverage of all donor assistance, but without any significant narrative discussion. Several EBP documents include some relevant information about donor assistance, but the most comprehensive source is a single dedicated EBP document focusing on foreign assistance. Estimates of Foreign Assistance 2018-19.

Entire Document.

[http://www.finance.gov.pk/budget/Estimates\\_of\\_Foreign\\_Assistance\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Estimates_of_Foreign_Assistance_2018_19.pdf)

Comment:

This document provides details on the total amount of project loans and grants for the budget year by each donor.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

*Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:*

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting*

documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

EBP documentation does include some information about numerous tax expenditures. However, no dedicated listing or presentation of other core elements is provided for the budget year. The main sources of information are the Budget Speech and the Pakistan Economic Survey .

1. Budget Speech 2018-19 The Budget Speech includes extensive discussion with descriptions of individual tax concessions, including policy rationale and intended beneficiaries, but without any estimation of expected revenue foregone or a summary listing of all such measures. For examples, see: Special Initiatives for 2018-19, Part II (on revenue measures), Federal Budget Speech 2018-19.  
[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Also, in the budget speech on PDF p. 36 (Para 72) there is a proposal about tax credits for new industrial undertaking that will be extended. This is a good example of a tax expenditure proposal, even with limited information about the proposal.

2. Pakistan Economic Survey 2017-18 An 2-page annex to the Pakistan Economic Survey 2017-18 provides a listing of the main individual tax expenditures separately applying to each type of tax (income, sales and customs). This includes both a short description of each tax expenditure item and an estimate of revenue foregone in BY-1 (FY2017-18). There is no identification of the policy rationale or intended beneficiaries. Annexure II: Tax Expenditure, pp.243-244.

Pakistan Economic Survey 2017-18

[http://www.finance.gov.pk/survey/chapters\\_18/Annex\\_II\\_Tax%20Expenditure.pdf](http://www.finance.gov.pk/survey/chapters_18/Annex_II_Tax%20Expenditure.pdf)

[http://www.finance.gov.pk/survey/chapters\\_18/04-Fiscal.pdf](http://www.finance.gov.pk/survey/chapters_18/04-Fiscal.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Source:

EBP documentation provides extensive information for estimates of earmarked revenues, including a narrative discussion. Several EBP documents provide relevant information, including:

1. Explanatory Memorandum on Federal Receipts 2016-17 Table 47: Deposits and Reserves Funds, pp. 59-62 There is also narrative explanation both about the general purposes of the deposit and reserve funds (p.62) and about the main individual funds (pp.62-64), including: Post Office Renewal Reserve Fund Railways Depreciation Reserve Fund Railways Reserve Fund Workers' Welfare Fund Fund for Exchange Risk on Foreign Loans Explanatory Memorandum on Federal Receipts 2018-19  
[http://www.finance.gov.pk/budget/Explanatory\\_Memorandum\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Explanatory_Memorandum_2018_19.pdf)

2. Annual Budget Statement 2018-19 Table: Public Account Receipts National Savings Schemes (Provident Fund), p.6 Deposits and Reserves, pp.7-8 Table: Public Account Expenditure National Savings Schemes (Provident Fund), p.18 Deposits and Reserves, pp.19-20 Annual Budget Statement 2018-19

[http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)

Comment:

Even while there is significance information on revenues, it is not clear whether the coverage of earmarked revenues is comprehensive, nor whether revenues are earmarked or used for general spending. Without a narrative on the purpose of these revenues, information on the source and purpose of earmarks is limited. For this reason, score 'C' is selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

*GUIDELINES:*

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

EBP documentation (in particular, the Budget Speech 2018-19) includes discussion of the Government's broad policy priorities as well as identification of specific budget policies pertaining to policy priorities.

Budget Speech 2018-19 Main Elements of Budget Strategy, pp.4-8 Development Plan, pp.8-14 Special Initiatives for 2018-19 Part II (on revenue measures), pp.28-45 Federal Budget Speech 2018-19

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

Comments: The budget speech includes both a narrative on budget allocations are linked to the government's policy priorities along with budget estimates in some cases. There does not appear to be a change in practice so the more appropriate response may be b.

Government Reviewer

Opinion:

Researcher Response

b is done.

IBP Comment

IBP acknowledges the peer reviewer's comment, as well as the researcher's response to that comment and recommendation to revise the answer up to "b". However, for cross-country consistency, we have maintained a "c" response. During the last round of the Open Budget Survey in 2017, Pakistan's Federal Medium Term Budget Estimates were considered part of the Executive's Budget Proposal (EBP), but this round they were not, as they are published only after the budget is approved (see Question EBP-2 in this survey). Because this document presents information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year, we assessed this question at "b" last round, but as this document is not considered a supporting document to the EBP this round, answer "c" is maintained.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

The Budget Speech 2018-19 includes some limited discussion of the Government's medium-term fiscal, macroeconomic and development objectives, but the information about specific budget policy initiatives (spending and revenue) largely focuses on FY2018-19.

1. Budget Speech 2018-19 Main Elements of Budget Strategy, pp.4-8 Development Plan, pp.8-14 Special Initiatives for 2018-19, Part II (on revenue measures)

Federal Budget Speech 2018-19

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

See p. 136 for a discussion of tax credits through 2021, however there is no link to the budget for this information or any information provided for policies proposed through 2021.

Comment:

Peer Reviewer

Opinion: Agree

Comments: This change in rating from previous survey is a result of the fact that the Medium Term Budgetary Estimates for Service Delivery is no longer considered part of the EBP.

Government Reviewer

Opinion:

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Previously the Federal Medium Term Budget Estimates for Service Delivery provided information on inputs, but since that document is not available (published late) the score is now D.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

The Budget Speech provides minimal information on indicators for non-financial data:

On page 27 cites the building of 100 sports stadiums all over the country.

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Comment:

Previously the Federal Medium Term Budget Estimates for Service Delivery provided information on inputs, but since that document is not available (published late) the score has now decreased.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

The Budget Speech provides minimal information on targets for non-financial data:

See page 21 cites an education programme that calls for 100% of Pakistani children to be enrolled in schools.

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

Comment:

Previously the Federal Medium Term Budget Estimates for Service Delivery provided information on inputs, but since that document is not available (published late) the score has now decreased.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Several EBP documents provide valuable information about programs intended to benefit the country's most impoverished, vulnerable and at-risk populations. More specifically, the three key documents providing relevant financial and policy information are:

1. Budget Speech - describing

and providing some financial data for specific initiatives for the budget year (FY 2018-19) and relating them to Government's broader policy priorities;

Budget Speech - specific references to poverty-related budget initiatives: poverty, unemployment and income support, human development, various measures (price controls on inputs, and tariff-related measures and loan guarantees to support agriculture sector and small farmers, health insurance scheme to expand coverage for poor population, various schemes targeting access to and cost of education for poor population and youth, plans for gender-based initiatives to support women's health and education Federal Budget Speech 2018-19.

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2018_19.pdf)

2. Pakistan Economic Survey

2017-18 - providing an overview of ongoing policies, including both finances and outcomes over an 8-year period through BY-1 and with some discussion of future objectives and targets. Some further details of the relevant content of each of these three EBP documents are provided below [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

IBP confirmed a C response for this question. The budget speech shows a narrative of some, but not all, programs, including an allocation. For example, on p. 48 of the Budget Speech: "National Poverty Graduation Programme for BISP beneficiaries with an amount of more than Rs 9.5 billion (US\$ 82.6 million). Under this programme, BISP beneficiaries who are willing to start their own businesses will be provided with a one-time cash grant of Rs. 50,000 to start their own business and become productive members of society. "

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.



Answer:

a. Yes, a detailed timetable is released to the public.

Source:

A detailed timetable for the budget preparation process is released to the public. Budget Call Circular 2018-19.

This document was released before the start of the budget preparation process, in December 2017.

[http://www.finance.gov.pk/budget\\_call/BCC\\_2018\\_19.pdf](http://www.finance.gov.pk/budget_call/BCC_2018_19.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Pre Budget Statement is not released to the public.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed

estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

Pre Budget Statement is not released to the public.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.*

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Pre Budget Statement is not released to the public.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Pre Budget Statement is not released to the public

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Multi-year expenditure estimates are not presented. Pre Budget Statement is not released to the public.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

The EB documentation does not provide expenditure estimates for any of the 3 expenditure classifications. The Finance Act 2018-19 passed by Parliament is focussed on detailed elements of specific revenue policies and does not itself contain budget data for either expenditures or revenues or any of the relevant supporting information pertaining to Government borrowing, debt, macroeconomic indicators or specific reference to the Government's definition of budget policy priorities. Finance Act 2018-19  
<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: This expenditure classification is available online in documents titled "Federal Budget Details of Demands for Grants and Appropriations 2018-19" and the White Book. In the case of Pakistan, the EBP should also be considered the EB. Based on discussions with government officials, the detailed demands for grants (white book) as well the Pink book and MTBE for Service Delivery are prepared as part of the budget proposal process but are not released publicly till budget has been approved - as noted earlier. One of the reasons for this is that the expenditures are not legally appropriated until approval from the NA (for the voted section). Since there is limited variation between the proposed and approved budget (less than 5% variation) the general practice is not to reprint the actual books but to adjust any variations through notices to finance officers. Since these documents (white book, MTBE for Service Delivery etc.) are not being considered as part of the EBP for the survey purpose, they should be considered part of the EB as they provide a high level of detail on expenditures. Further, in a parliamentary system, it is difficult to distinguish between the budget proposal (EBP) and the enacted budget (EB). EBP will generally become the EB with limited amendments - particularly in a

majority government. Since the EB includes the expenditure information, the EB should be deemed to include that information as well. The Budget documents included as part of the executive's budget proposal (EBP) should also be considered part of the Enacted Budget. The Finance Act 2018 states that it is an Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2018 and to amend certain laws. The Act only explicitly includes legal changes required to implement the proposed budget such as changes to sales tax or customs schedules.

Government Reviewer  
Opinion:

Researcher Response  
a is done

IBP Comment

See note in Questions EB-4 and EB-7. In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We agree with the peer reviewer's argument, and the researcher's response to that argument, to consider these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval. Answer "a" is most appropriate.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification  
Economic classification  
Functional classification

Source:

The EB documentation does not provide expenditure estimates for any of the 3 expenditure classifications. The Finance Act 2018-19 passed by Parliament is focussed on detailed elements of specific revenue policies and does not itself contain budget data for either expenditures or revenues or any of the relevant supporting information pertaining to Government borrowing, debt, macroeconomic indicators or specific reference to the Government's definition of budget policy priorities. Finance Act 2018-19  
<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Comments: As stated earlier, the "Federal Budget Details of Demands for Grants and Appropriations 2018-19" and the White Book should be considered part of the EB and provide expenditures by following classifications: Administrative classification Economic classification Functional classification

Government Reviewer

Opinion:

Researcher Response

Agreed with proposed answer and is done.

IBP Comment

See note in Questions EB-4 and EB-7. In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We agree with the peer reviewer's argument, and the researcher's response to that argument, to consider these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval.

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

**Answer:**

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

**Source:**

The EB documentation does not provide expenditure estimates for individual programs. The Finance Act 2016 passed by Parliament is focused on detailed elements of specific revenue policies and does not itself contain budget data for either expenditures or revenues or any of the relevant supporting information pertaining to Government borrowing, debt, macroeconomic indicators or specific reference to the Government's definition of budget policy priorities. Finance Act 2018-19  
<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: As stated earlier, the "Federal Budget Details of Demands for Grants and Appropriations 2018-19" and the White Book should be considered part of the EB. (b) was chosen since these publications may not reflect some of the smaller changes (less than 5%) which happen during the approval from National Assembly.

**Government Reviewer**

Opinion:

**Researcher Response**

agreed with proposed answer and it is done.

**IBP Comment**

See note in Questions EB-4 and EB-7. In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We agree with the peer reviewer's argument, and the researcher's response to that argument, to consider these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

b. No, the Enacted Budget does not present revenue estimates by category.

**Source:**

The EB documentation does not provide revenue estimates for broad categories such as tax and non-tax sources. The Finance Act 2018-19 passed by Parliament is focussed on detailed elements of specific revenue policies and does not itself contain budget data for either expenditures or revenues or any of the relevant supporting information pertaining to Government borrowing, debt, macroeconomic indicators or specific reference to the Government's definition of budget policy priorities. Finance Act 2018-19  
<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: As discussed earlier, the EBP documents should be considered part of the EB and this information is included in the EBP documents.

Government Reviewer

Opinion:

Researcher Response

Agreed with proposed answer and is done

IBP Comment

We acknowledge the comment of the peer reviewer and the researcher's response to that comment. In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We are considering these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval. However, we are not considering the rest of the EBP supporting documents (such as the Budget in Brief, the Annual Budget Statement, the Estimates of Foreign Assistance, and the Explanatory Memorandum on Federal Receipts - see Question EBP-4) to be part of the Enacted Budget. As revenue estimates by category are only presented in these documents, the answer is revised down to "b".

62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

The EB documentation does not provide estimates for individual sources of revenue. The Finance Act 2018-19 passed by Parliament is focused on detailed elements of specific revenue policies and does not itself contain budget data for either expenditures or revenues or any of the relevant supporting information pertaining to Government borrowing, debt, macroeconomic indicators or specific reference to the Government's definition of budget policy priorities. Finance Act 2018-19.

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: As discussed earlier, the EBP documents should be considered part of the EB and this information is included in the EBP documents.

Government Reviewer

Opinion:

Researcher Response

Agreed with proposed answer and is done

IBP Comment

We acknowledge the comment of the peer reviewer and the researcher's response to that comment. In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We are considering these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval. However, we are not considering the rest of the EBP supporting documents (such as the Budget in Brief, the Annual Budget Statement, the Estimates of Foreign Assistance, and the Explanatory Memorandum on Federal Receipts - see Question EBP-4) to be part of the Enacted Budget. As individual sources of revenue are only presented in these documents, the answer is revised down to "d".

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 63 asks about three key estimates related to borrowing and debt:*

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The EB documentation does not provide estimates for any of the 3 core elements pertaining to Government borrowing and debt. The Finance Act 2018-19 passed by Parliament is focused on detailed elements of specific revenue policies and does not itself contain budget data for either expenditures or revenues or any of the relevant supporting information pertaining to Government borrowing, debt, macroeconomic indicators or specific reference to the Government's definition of budget policy priorities.

Finance Act 2018-19

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: As discussed earlier, the EBP documents should be considered part of the EB and this information is included in the EBP documents.

Government Reviewer

Opinion:



Researcher Response

Agreed with proposed answer and is done.

IBP Comment

We acknowledge the comment of the peer reviewer and the researcher's response to that comment. In Pakistan's Executive Budget Proposal ([http://www.finance.gov.pk/fb\\_2018\\_19.html](http://www.finance.gov.pk/fb_2018_19.html)), there were a number of documents published online after the approval of the budget, so we could not consider them in our review of EBP questions. These include the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Current Expenditure; the Federal Budget Details of Demands for Grants and Appropriations 2018-19 Development Expenditure; the Demands for Grants And Appropriations 2018-19 (White Book); and the Federal Medium Term Budget Estimates for Service Delivery 2018-21. We are considering these documents instead as part of the Enacted Budget, noting that on the first page of the Budget in Brief ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)), there is a sentence that these documents are published online after parliamentary approval. However, we are not considering the rest of the EBP supporting documents (such as the Budget in Brief, the Annual Budget Statement, the Estimates of Foreign Assistance, and the Explanatory Memorandum on Federal Receipts - see Question EBP-4) to be part of the Enacted Budget. As estimates related to government borrowing and debt are only presented in these documents, the answer is revised down to "d".

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

**GUIDELINES:**

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

The Citizens Budget is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's*

official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

The Citizens Budget is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

*GUIDELINES:*

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

The Citizens Budget is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

67. Are "citizens" versions of budget documents published throughout the budget process?

*GUIDELINES:*

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key*

*budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

d. No citizens version of budget documents is published.

Source:

The Citizens Budget is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

IYR documentation provides (provisional) actual expenditures for 1 of the 3 expenditure classifications (functional). Table 3, p-3: Summary of Consolidated Federal and Provincial Expenditure.

Table-1, p-1: Summary of Consolidated Federal and Provincial Budgetary Operations,

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:  
Functional classification

Source:  
IYR documentation provides (provisional) actual expenditures for 1 of the 3 expenditure classifications (functional). Table 3, p-3: Summary of Consolidated Federal and Provincial Expenditure.  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:  
d. No, the In-Year Reports do not present actual expenditures by program.

Source:  
IYR documentation provides (provisional) actual amounts for program-level expenditures accounting for less than 2/3 of total expenditures. Although some detail is provided for general expenditures (debt servicing and pensions) no program level information is provided in the in year reports.  
1. Servicing of Domestic Debt 2. Servicing of Foreign Debt 3. Superannuation Allowances & Pension Table 3: Summary of Consolidated Federal and Provincial Expenditure Table-3, P-3. Summary of Consolidated Federal and Provincial Budgetary Operations, Table-1, p-1.  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

IYR documentation does not provide comparisons of actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year. Summary of Consolidated Federal and Provincial Budgetary Operations, Table-1, p-1. [http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

IYR documentation does provide (provisional) actual revenue data for broad categories of revenue such as tax and non-tax revenues. Table 2, p-2: Summary of Consolidated Federal and Provincial Revenue, Table1, p-1 Summary of Consolidated Federal and Provincial Budgetary Operations. [http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

IYR documentation does provide (provisional) actual data for individual sources of revenue accounting for at least 2/3 of total revenue. Table 2: p-2 Summary of Consolidated Federal and Provincial Revenue 2017-18. July-June Report: Summary of Consolidated Federal and Provincial Budgetary Operations Table-1, p-1.

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

The "direct taxes" line and the "other taxes" line are not disaggregated enough to be considered individual sources of revenue. They make up about 30% of revenue, so answer "b" is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

IYR documentation does not provides comparisons of actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year. Table 2: Summary of Consolidated Federal and Provincial Revenue 2017-18, p.2 July-June Report: Tale 2, p,1 .Summary of Consolidated Federal and Provincial Budgetary Operations , 2017-18

[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding;

and interest payments?

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

IYR documentation provides estimates for actual data for 2 of the 3 core elements - debt service (interest payments) and net new borrowing (financing). Information for total outstanding debt is not available. See Table 4 on page 4.

Also note that additional information pertaining to Government debt is presented for sources of debt financing: Table 10: Pakistan Budgetary.Financing 2017-18, p.10 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2017-18 [http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

**Comment:**

The data provided for "debt service" is accepted as supporting provision of data for 1 of the 3 core elements on the basis of the fact that the amount is shown as part of "current expenditures", implying that the amount reflects only payment of interest on outstanding debt and not repayment of principal, which would be considered as a capital expenditure.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the*

accumulated debt is affordable.

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

IYR documentation does not provide the required information about the composition of the total actual debt outstanding. July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2017-18.  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2017\\_18.pdf](http://www.finance.gov.pk/fiscal/July_June_2017_18.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

Mid-Year Review is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:



77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

d. No, expenditure estimates have not been updated.

Source:

Mid-Year Review is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Mid-Year Review is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:  
None of the above

Source:  
Mid-Year Review is not produced.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:  
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:  
Mid-Year Review is not produced.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative*

discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Mid-Year Review is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Mid-Year Review is not produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:  
Mid-Year Review is not produced.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

Answer:  
d. No, estimates of government borrowing and debt have not been updated.

Source:  
Mid-Year Review is not produced.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**Source:**

YER documentation does provide estimates of the differences between the enacted levels and the actual outcome for all expenditures, but the scope of narrative discussion is very limited. Table: Statement of Comparison of Budgeted and Actual Expenditure by Function, p.24 Table: Statement of Comparison of Budgeted and Actual Expenditure by Division, p.25 Financial Statements of the Federal Government - Financial Year 2016-17 ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-Fed.pdf))

**Comment:**

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

**Source:**

YER documentation presents expenditure estimates for all three expenditure classifications (administrative, economic, and functional classification). Administrative classification Table: Statement of Comparison of Budgeted and Actual Expenditure by Division, p.25 Economic classification Table: Statement of Cash Receipts and Payments, p.22 (cash flow only) Table: Statement of Appropriation of Grants by Object, pp.26-28 (detailed economic classification by administrative unit) Functional classification Table: Statement of Comparison of Budgeted and Actual Expenditure by Function, p.24 Financial Statements of the Federal Government - Financial Year 2016-17 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-Fed.pdf)

**Comment:**

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

YER documentation presents expenditure estimates for all three expenditure classifications (administrative, economic, and functional classification). Administrative classification Table: Statement of Comparison of Budgeted and Actual Expenditure by Division, p.25 Economic classification Table: Statement of Cash Receipts and Payments, p.22 (cash flow only) Table: Statement of Appropriation of Grants by Object, pp.26-28 (detailed economic classification by administrative unit) Functional classification Table: Statement of Comparison of Budgeted and Actual Expenditure by Function, p.24 Financial Statements of the Federal Government - Financial Year 2016-17  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-Fed.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

No program level information is provided for expenditures in the YER. The information is provided for administrative, functional and economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

YER documentation does provide estimates of the differences between the enacted levels and the actual outcome for all revenues at the relatively aggregate level of broad categories (tax and non-tax revenues, as well as categories of capital receipts), but the scope of narrative discussion is very limited and focuses on comparison of FY2016-17 outcomes relative to actual outcomes for the previous financial year. Table: Statement of Comparison of Budgeted and Actual Expenditure by Function, p.24 Financial Statements of the Federal Government - Financial Year 2016-17 ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017- Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017- Fed.pdf))

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

YER documentation does presents revenue estimates for individual sources of revenue accounting for all revenues. Table: Statements of Cash Receipts and Payments, p.21 Financial Statements of the Federal Government for Financial Year 2016-17 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

89. Does the Year-End Report present individual sources of revenue?

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

YER documentation does presents revenue estimates for individual sources of revenue, but note that the "other" category makes up about 4.5% of the total. Table: Statements of Cash Receipts and Payments, p.21 Financial Statements of the Federal Government for Financial Year 2016-17 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.



Source:

YER documentation provides a comparison of budget estimates (original and revised) against actual outcomes for only 1 of the 6 core elements related to Government borrowing and debt - new borrowing for the fiscal year. This information presented under "capital receipts", broken down into domestic and external sources of new debt, is presented on page 15. Financial Statements of the Federal Government - Financial Year 2016-17 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

YER documentation provides a comparison of budget estimates (original and revised) against actual outcomes for only 1 of the 6 core elements related to Government borrowing and debt - new borrowing for the fiscal year. Financial Statements of the Federal Government - Financial Year 2016-17. [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

The YER is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not

presented.

Source:

YER documentation does not provide information about the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year. Financial Statements of the Federal Government - Financial Year 2016-17

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

YER documentation does not provide information about the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year. Financial Statements of the Federal Government - Financial Year 2016-17.

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

YER documentation does not provide information about the differences between the original estimates of non-financial data on inputs for the fiscal year and the actual outcome for that year. Financial Statements of the Federal Government - Financial Year 2016-17

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

*GUIDELINES:*

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

YER documentation does not provide information about the differences between the original estimates of non-financial data on results (outputs) for the fiscal year and the actual outcome for that year.

Financial Statements of the Federal Government - Financial Year 2016-17

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

*GUIDELINES:*

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

YER documentation does not provide information about the differences between the enacted level of spending for policies intended to benefit directly the country's most impoverished populations and the actual outcome for the fiscal year. Financial Statements of the Federal Government for the fiscal year 2016-17

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

*GUIDELINES:*

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Financial Statements of the Federal Government for the Year 2016-17

[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

Comment:

YER documentation does not provide comparison of the original estimates of extra-budgetary funds and the actual outcome for the fiscal year. Financial Statements of the Federal Government.

But the YER is published late, hence answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

Financial Statements of the Federal government - Financial Year 2016-17  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2016-2017-FED.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2016-2017-FED.pdf)

**Comment:**

The YER documentation is itself a financial statement.

However, because the document is published late, this financial statement is also late.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Source:**

Interview with Auditor General of Pakistan officials.

**Comment:**

The Auditor General of Pakistan (SAI) has conducted all three types of audits (compliance, financial, or performance) and made them available to the public only on request. Not available on website.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

d. No expenditures have been audited.

**Source:**

Sectoral Audit Reports prepared by the Auditor General Of Pakistan. These are separate audit reports of different sectors. The levels of information on expenditures varies. For some departments the audited expenditures are more than two-third e-g, Audit Report on the Account of (INDIRECT TAXES) of the federal government Audit year 2007-2008. However expenditures are generally less than two thirds. The extent of information is clearly indicated in the executive summary of each report. Not available on line.

**Comment:**

Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited. Since no reports are online, this question scores a D.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

d. No extra-budgetary funds have been audited.

Source:

Sectoral Audit Reports prepared by the Auditor General Of Pakistan. Not available online.

Comment:

Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. The total expenditures are generally "less than two-third", which would include extra budgetary funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Sectoral Audit Reports prepared by the Auditor General Of Pakistan. Not available on line.

Comment:

The annual Audit Report(s) includes one or more executive summaries summarizing the report's content. Each department has a separate audit report and each report has an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

The executive does not report on steps it has taken to address audit findings.

Comment:

The Audit reports are available to public on request. They provide detail of audit findings as well as remedial recommendations. However the reports do not have the information on actual steps taken to address audit findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

*GUIDELINES:*

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

The Public Accounts Committee of the National Assembly appears to be publishing some reports: <http://www.na.gov.pk/pac/?q=reports.html> (<http://www.na.gov.pk/pac/?q=reports.html>) The most recent report available on the PAC's website is 2007.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

*GUIDELINES:*

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*



- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

The national parliament has a research wing and a well stocked library. Staff are assigned to provide research assistance to legislators. However, the quality of research and the capacity of staff was generally limited. In December 15, 2008, the Pakistan Institute of Parliamentary Services was Established to provide quality research and capacity building services for parliamentarians and parliamentary functionaries. Its link is <http://www.pips.gov.pk/> (<http://www.pips.gov.pk/>). PIPS Parliamentarians Orientation Programme offers thematic capacity building programmes in 23 areas of Parliamentary Significance in addition to elaborate New Members Orientation Programme. The most popular orientation programme for parliamentarians include orientation sessions on topics such as rules of procedure and business of house question hour, law making process, assessing legislation and legislative research, budget process/ analysis as well as committee work and public hearings. In addition, the institute holds comprehensive professional development workshop on parliamentary office management, report and minutes writing for committee staff and parliamentary human resource management. [https://www.pips.gov.pk/sites/default/files/pips\\_act.pdf](https://www.pips.gov.pk/sites/default/files/pips_act.pdf) ([https://www.pips.gov.pk/sites/default/files/pips\\_act.pdf](https://www.pips.gov.pk/sites/default/files/pips_act.pdf))

Comment:

It does not qualify as an IFI (because of above mentioned reasons), but they have a Budget desk that sometimes offers an explanation of the federal budget.

Another body of note is Pakistan's Economic Advisory Council. It also does not qualify as an IFI, but has some of the features:

<https://blog-pfm.imf.org/pfmblog/2018/11/institutionalizing-pakistans-fiscal-policy-decisions.html>

[https://en.wikipedia.org/wiki/Economic\\_Advisory\\_Council\\_\(Pakistan\)](https://en.wikipedia.org/wiki/Economic_Advisory_Council_(Pakistan))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

peer reviewer is agreed with the answer.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

IFI meeting required IBP/OBS criteria does not currently exist in Pakistan.

[https://www.pips.gov.pk/sites/default/files/12\\_PIPS\\_Parliamentary\\_Research\\_Digest\\_Dec\\_%202018.pdf](https://www.pips.gov.pk/sites/default/files/12_PIPS_Parliamentary_Research_Digest_Dec_%202018.pdf)

[https://www.pips.gov.pk/sites/default/files/6\\_PIPS\\_Parliamentary\\_Research\\_Digest\\_June\\_%202018.pdf](https://www.pips.gov.pk/sites/default/files/6_PIPS_Parliamentary_Research_Digest_June_%202018.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

IFI meeting required IBP/OBS criteria does not currently exist in Pakistan.

[https://www.pips.gov.pk/sites/default/files/12\\_PIPS\\_Parliamentary\\_Research\\_Digest\\_Dec\\_%202018.pdf](https://www.pips.gov.pk/sites/default/files/12_PIPS_Parliamentary_Research_Digest_Dec_%202018.pdf)

[https://www.pips.gov.pk/sites/default/files/6\\_PIPS\\_Parliamentary\\_Research\\_Digest\\_June\\_%202018.pdf](https://www.pips.gov.pk/sites/default/files/6_PIPS_Parliamentary_Research_Digest_June_%202018.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion:

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

IFI meeting required IBP/OBS criteria does not currently exist in Pakistan.

[https://www.pips.gov.pk/sites/default/files/12\\_PIPS\\_Parliamentary\\_Research\\_Digest\\_Dec\\_%202018.pdf](https://www.pips.gov.pk/sites/default/files/12_PIPS_Parliamentary_Research_Digest_Dec_%202018.pdf)

[https://www.pips.gov.pk/sites/default/files/6\\_PIPS\\_Parliamentary\\_Research\\_Digest\\_June\\_%202018.pdf](https://www.pips.gov.pk/sites/default/files/6_PIPS_Parliamentary_Research_Digest_June_%202018.pdf)

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Pre-Budget Statement: BUDGET STRATEGY PAPER 2018-19 to 2020-21.

1-Cabinet approves budget strategy paper for FY 2018-19, 2020-21 after holding discussions at length and providing useful suggestions for incorporation in the upcoming budget proposals.

<https://profit.pakistantoday.com.pk/2018/04/17/cabinet-approves-budget-strategy-paper-for-fy-2018-19-2020-21/>

2-The federal cabinet on Tuesday approved Budget Strategy Paper for the financial years 2018-19 to 2020-21.

<https://nation.com.pk/18-Apr-2018/cabinet-approves-budget-strategy-paper>.

Comment:

Name of Report: Budget Strategy Paper 2018-19 to 2020-21, produced for internal purposes and not made available to public was presented to the members of cabinet prior to its tabling. However there is no formal pre-budget policy debate in the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

Peer reviewer is agreed with the answer. In the second paragraph in the "Top-Down" section in this link: <http://www.finance.gov.pk/process.html> it says the Planning Commission helps prepare the Budget Strategy Paper and also that the Budget Strategy Paper is prepared in both February and October of every year. Planning Commission is not the part of National Assembly. According to the officials of Finance Ministry, all the relevant standing committees and ministries present their PSDP in National Assembly for debate. The federal cabinet on Tuesday approved Budget Strategy Paper for the financial years 2018-19 to 2020-21. <https://nation.com.pk/18-Apr-2018/cabinet-approves-budget-strategy-paper>. Govt. creating opportunities for promotion and streamlining S&T sector: Khusro Bakhtyar [https://www.pc.gov.pk/web/press/get\\_press/361](https://www.pc.gov.pk/web/press/get_press/361) Answer is revised from "d" to "c".

IBP Comment

We acknowledge the comment of the researcher. Since the Planning Commission is not part of the National Assembly, and there is no evidence that the National Assembly reviews either the February or October Budget Strategy Paper, the answer is revised back down to "d".

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

The legislators receive the Executive's Budget Proposal on the day it is presented in the parliament.  
Budget in Brief 2018-19. 27th April, 2018  
[http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2018_19.pdf)  
Annual Budget Statement 2018-19. 27th April, 2018. [http://www.finance.gov.pk/budget/Annual\\_Budget\\_Statement\\_2018\\_19.pdf](http://www.finance.gov.pk/budget/Annual_Budget_Statement_2018_19.pdf)  
Finance Bill 2018. 18 May 2018. published on 22 May 2018  
<https://www.fbr.gov.pk/Budget2018-19/FinanceBill/Finance%20Bill-6%2027-04-2018-10-49-AM.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

Finance Bill 2018 was passed on 18 May 2018 .

<https://www.dawn.com/news/1408473>

<http://download1.fbr.gov.pk/Docs/2018528155415616FinalFinanceAct2018.pdf>

[http://www.na.gov.pk/en/acts-tenure.php?tenure\\_id=11](http://www.na.gov.pk/en/acts-tenure.php?tenure_id=11)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to*

change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Name of Report: Constitution of Pakistan 1973, Article 82(2) <http://www.pakistani.org/pakistan/constitution/part3.ch2.htm...>  
(<http://www.pakistani.org/pakistan/constitution/part3.ch2.html>)

The Legislature can question and amend the budget except the "charged expenditure" during the parliamentary debate on budget. Article 82(2) is relevant.

It is only a portion of the budget

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

Peer reviewer is agreed with the answer. Legislature cannot make changes to expenditures from the Federal Consolidated Fund (paragraph 1), though it can make changes to the Demand for Grants ([https://constituteproject.org/constitution/Pakistan\\_2017.pdf?lang=en](https://constituteproject.org/constitution/Pakistan_2017.pdf?lang=en)) The automatic expenditures from the Consolidated Fund are salaries of key public servants and payment of debt. The expenditures from the Federal Consolidated Fund make up only a small portion of the budget. "B" is the answer.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Finance Bill 2018-19.

The National Assembly on Friday passed the Finance Bill 2018-19 after incorporating proposals given by lawmakers.

<https://www.dawn.com/news/1408473>.

<https://www.fbr.gov.pk/Budget2018-19/FinanceBill/Finance%20Bill-6%2027-04-2018-10-49-AM.pdf>

Comment:

See the news report: the opposition rejected some of the budget proposal - such as the the tax amnesty scheme and petroleum levy.

Peer Reviewer

Opinion: Agree

Comments: The news report cited above goes on to say that the budget passed with the same basic structure as proposed by the finance minister

with some limited amendments. Discussions with officials suggest that a very small number of change motions are approved and the variance between the proposed and amended budget is less than 5%.

Government Reviewer  
Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

**Answer:**

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

The Senate unanimously adopted a report of the Senate Standing Committee on Finance on Finance Bill 2018 and the Annual Budget Statement for FY2018-19.

The standing committee had received 175 recommendations on the new budget that it discussed threadbare during past ten days.  
Budget 2018-19: As non-filers barred from purchasing new vehicles, auto sector set for a surprise

Standing committee chairman Senator Farooq H Naek of the PPP presented the report in the upper house, which the Senate unanimously adopted. In case of the Finance Bill, the Senate recommendations are not binding but its report on the budget is seen as the voice of the house of the federation. Senate Standing Committee on Finance, Revenue, Economic Affairs

[http://www.senate.gov.pk/en/details\\_standingcommittees.php?id=133&catid=&subcatid=&cattitle=](http://www.senate.gov.pk/en/details_standingcommittees.php?id=133&catid=&subcatid=&cattitle=)

[http://www.senate.gov.pk/uploads/documents/1525863654\\_497.pdf](http://www.senate.gov.pk/uploads/documents/1525863654_497.pdf)

<https://tribune.com.pk/story/1706462/1-senate-body-finalises-budget-proposals/>

<http://fafen.org/senate-adopts-recommendations-on-finance-bill-2018/>

published by at least May 10, 2018, before the budget was approved.

The National Assembly Standing Committee on Finance and Revenue on Wednesday criticised the government for not incorporating its recommendations in the budget for next fiscal year (2018-19).

<https://nation.com.pk/10-May-2018/mps-flay-govt-for-ignoring-their-budget-proposals>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

**Answer:**

d. No, sector committees did not examine the Executive's Budget Proposal.

**Source:**

<https://tribune.com.pk/story/1706462/1-senate-body-finalises-budget-proposals/>  
Senate body finalises budget proposals

The Ministry of Planning, Development and Reform is not satisfied with the finance ministry's decision to allocate only Rs800 billion for Public Sector Development Programme (PSDP) for fiscal year 2018-19. It has sent a communiqué to the finance ministry, demanding Rs1.1 trillion instead, according to sources in the ministry.

<https://tribune.com.pk/story/1675845/2-planning-ministry-wants-rs1-1tr-development-budget/>

**Comment:**

Neither of the bodies above count as sector committees of the legislature, therefore this score is D.

**Peer Reviewer**

Opinion: Agree

Comments: It appears that some other committees may discuss the budget proposal and issue reports. For example, for the 2019-20 budget, the standing committee on Kashmir Affairs and Gilgit Baltistan appears to have discussed and endorsed the Public Sector Development Program for Kashmir before the budget was approved – although the report was not published until after the beginning of the fiscal year. It does not appear to be a general practice so the response of (d) is appropriate.

**Government Reviewer**

Opinion:

**Researcher Response**

No alternate answer is provided by peer reviewer..

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*



*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

d. No, a committee did not examine in-year implementation.

Source:

No, a committee did not examine in-year implementation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Name of Report: Constitution of Pakistan 1973, Article 83-85 Web link:<http://www.pakistani.org/pakistan/constitution/part3.ch2.htm>... (<http://www.pakistani.org/pakistan/constitution/part3.ch2.html>) Article 83-85 is relevant.

Executive has the authority to approve shifting of funds between the administrative units. However funds that are shifted from one administrative unit to another or are overspent by any administrative unit of the government must be validated post -fact by the National assembly through the Supplementary Budget Statement. Article 83-85 is relevant.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Name of Report: Constitution of Pakistan 1973, Article 80-84 Web link: <http://www.pakistani.org/pakistan/constitution/part3.ch2.htm...> (<http://www.pakistani.org/pakistan/constitution/part3.ch2.html>) Article 80-84 is relevant. Comments: Researcher: Funds received to provide the urgent relief for disaster such as the 2005 Earthquake were routed through off budget means, and then in 2010, the relief assistance for flood affected people was also routed through different means.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental*

budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

The executive is required to seek post-fact approval of the legislature for shifts in funds through a Supplementary Budget Statement Name of Report: Constitution of Pakistan 1973, Article 84 Web link: <http://www.pakistani.org/pakistan/constitution/part3.ch2.htm...> (<http://www.pakistani.org/pakistan/constitution/part3.ch2.html>)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

The Public Accounts Committee examines the Audit Report on the annual budget (<http://www.pac.na.gov.pk/?q=functions>) but does not publish reports in a timely fashion, hence answer "d".

Special Report of the Public Accounts Committee on "Excess Salary and Privileges of the Auditor General  
<http://www.pac.na.gov.pk/?q=report/special-report-public-accounts-committee-excess-salary-and-privileges-auditor-general-pakista>

Report of the Public Accounts Committee on Review of Implementation Status of PAC Directives on Audit Reports for the Years 1996-97, 1999-2000, 2000-01, 2005-06 & 2008-09  
<http://www.pac.na.gov.pk/?q=report/report-public-accounts-committee-review-implementation-status-pac-directives-audit-reports>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Comments: The Public Accounts Committee of the National Assembly does appear to review audit reports but with a significant lag which makes the recommendations less effective.

Government Reviewer

Opinion:

Researcher Response

Agreed with the proposed answer and is done.

IBP Comment

We acknowledge the comment of the peer reviewer and the researcher's response to that comment. However, the reports on the PAC's website only show reports on the examination of the Audit Report up to 2010. Since this is quite old, to answer "c" to this question, we would need some evidence that PAC examined a more recent audit report, such as the Audit Report for FY2016-2017. Since there is no evidence of this, the answer has been revised down to "d".

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

Name of Report: Constitution of Pakistan 1 973, Article 168 ( 1 ) 169,170 Web link:

<http://www.pakistani.org/pakistan/constitution/part6.ch2.htm...> (<http://www.pakistani.org/pakistan/constitution/part6.ch2.html>)

Comment:

Article 168:

(1) There shall be an Auditor-General of Pakistan, who shall be appointed by the President.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

**GUIDELINES:**

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified*

in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Sources: Name of Report: Constitution of Pakistan 1 973, Article 168 ( 5 ) Web link: <http://www.pakistani.org/pakistan/constitution/part6.ch2.htm>... (<http://www.pakistani.org/pakistan/constitution/part6.ch2.html>)

Comments: Researcher: The cited article stipulate that the Auditor General of Pakistan shall not be removed from office except in the like manner and on the like grounds as a Judge of the Supreme Court

In addition, <http://www.pakistani.org/pakistan/constitution/part7.ch4.html> (Article 209 (6 and 7)) talks about the process of removing a Judge of the Supreme Court, which states that the Supreme Judicial Council must give final consent before a Judge of the Supreme Court is removed from office.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

121. Who determines the budget of the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Section 1.14 of Auditor General of Pakistan Annual report 2016-17.

<http://www.agp.gov.pk/downloads/notifications/DAGP%20ANNUAL%20REPORT%202016-17.pdf>

The budget of the Supreme Audit Institution (SAI) is determined by the Ministry of Finance in consultation with the Auditor General of Pakistan's office. Typically cuts are made to requested budgets as is done with the most budgets presented by the government departments. However there is no real shortage of funds.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

Researcher Response  
No alternate answer is given by the peer reviewer.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

**Answer:**

b. The SAI has significant discretion, but faces some limitations.

**Source:**

Functions and powers of Auditor General of Pakistan. Constitution of Pakistan 1973, Article 169-170

<https://pakistanconstitutionlaw.com/article-169-functions-and-powers-of-auditor-general/>

<http://www.agp.gov.pk/downloads/Publications/Rules/AGP-Ordinance-2001.pdf>

Reference "Auditor General of Pakistan Ordinance 2001 "

[www.finance.gov.pk/circulars/Delegation\\_of\\_Power.pdf](http://www.finance.gov.pk/circulars/Delegation_of_Power.pdf) ([http://www.finance.gov.pk/circulars/Delegation\\_of\\_Power.pdf](http://www.finance.gov.pk/circulars/Delegation_of_Power.pdf))

According to officials of the The Auditor General of Pakistan, SAI has significant discretion, but is not able to audit military spending in detail.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the*

published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

The review of the audit process is not conducted by any "independent agency" but a unit within the SAI, the "Internal Quality Control Committee". Internal QCC is headed by the Deputy Auditor General of the concerned Audit wing, and they follow "Quality Management Framework" which is consistent with INTOSAI and ASOSAI standards and guidelines.

<http://www.agp.gov.pk/downloads/notifications/DAGP%20ANNUAL%20REPORT%202016-17.pdf>

Comment:

Auditor General of Pakistan officials Departmental Accounts Committee of Auditor General of Pakistan and Public Accounts Committee of National Assembly of Pakistan conducts and publishes a review of the audit processes of the SAI on an annual basis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

Head of Auditor General of Pakistan and senior members attend the meetings of public Accounts Committee.

Leader of the Opposition in National Assembly (NA) Shehbaz Sharif presided the first meeting of the Public Accounts Committee (PAC) on Friday.  
<https://en.dailypakistan.com.pk/pakistan/shehbaz-sharif-to-head-first-pac-meeting-today/>

Shah asks PAC to improve parliamentary oversight

<https://www.pakistantoday.com.pk/2018/01/31/shah-asks-pac-to-improve-parliamentary-oversight/>

Can you provide a few more examples of when the Auditor General took part in hearings of a committee of the legislature? These might be helpful:

<https://profit.pakistantoday.com.pk/2018/05/07/pakistans-auditor-general-initiates-special-audit-of-mnacs-in-tobacco-sector/>

<https://www.dawn.com/news/1454578>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .*

*To answer “a,” the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a “c” response.*

*Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Executives do engage public Business Person Councils, Chamber of Commerce, Professional Institutes like ICMAP, ICAP IBA LUMS etc. The government issues invitations to pre-budget seminars and participants are aware that their input in policy decision is being sought.

<https://fp.brecorder.com/2018/01/20180105332904/>

<http://download1.fbr.gov.pk/Docs/2018141511718193BudgetProposals2018-19.pdf>

Comment:



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

Researcher Response  
No alternative answer proposed by the peer reviewer..

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Executives do engage public Business Person Councils, Chamber of Commerce, Professional Institutes like ICMAP, ICAP IBA LUMS etc. The government issues invitations to pre-budget seminars and participants are aware that their input in policy decision is being sought.

<https://fp.brecorder.com/2018/01/20180105332904/>

<http://download1.fbr.gov.pk/Docs/2018141511718193BudgetProposals2018-19.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive’s engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Pre-budget seminars and discussions are organized with various stakeholders including chambers of commerce and industry and business leaders etc. Televised budget debates are also a regular tradition.

at least key topic (2) Revenue forecasts, policies and administration is covered during the consultations.

<https://fp.brecorder.com/2018/01/20180105332904/>

<http://download1.fbr.gov.pk/Docs/2018141511718193BudgetProposals2018-19.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No, the executive has not established any mechanisms through which members of the public provide their inputs on budget implementation. According to the Finance Ministry Officials no such mechanisms exists.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

According to the Finance Ministry Officials no such mechanisms exists.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The executive does not provide information, or does not engage with the public during the execution of budget process. The government issues invitations to pre-budget seminars and participants are aware that their input in policy decision is being sought.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://fp.brecorder.com/2018/01/20180105332904/>

<http://download1.fbr.gov.pk/Docs/2018141511718193BudgetProposals2018-19.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://fp.brecorder.com/2018/01/20180105332904/>

<http://download1.fbr.gov.pk/Docs/2018141511718193BudgetProposals2018-19.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

*Answer "b" applies when the executive provides a written document that includes:*

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

*Answer "c" applies when the executive provides a written document that includes:*

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No such mechanisms exist.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

[http://www.finance.gov.pk/budget\\_call/BCC\\_2018\\_19.pdf](http://www.finance.gov.pk/budget_call/BCC_2018_19.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**GUIDELINES**

*While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There do not appear to be any line ministries that use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Comments: A number of pre-budget seminars are held prior to the budget. Some ministries may also request input from the public. For example, the letter below posted on FBR website requests input from the public (mostly business community through Chambers of Commerce and Industry):

<http://download1.fbr.gov.pk/Docs/2018141511718193BudgetProposals2018-19.pdf>

Government Reviewer

Opinion:

Researcher Response

Education ministry, health ministry, etc.) have not used a participation mechanism through which the public could provide input during the formulation or implementation of the budget in 2018. Answer is revised from "c" to "d".

IBP Comment

We acknowledge the comment of the peer reviewer and the researcher's response to that comment. However, the mechanism mentioned by the peer reviewer is an executive mechanism, counted in Question 125. Since there is no evidence that one of the line ministries (education ministry, health ministry, etc.) used a participation mechanism through which the public could provide input during the formulation or implementation of the budget in 2018, the answer has been revised down to "d".



136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

SUBAI-PIPS Pre-Budget Seminars:  
<http://subaiassemblies.pk/652-2/>

Comment:

The Pakistan Institute for Parliamentary Services organized Pre-Budget briefing seminars in 2017 but these do not qualify as a mechanism implemented by the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

D is the correct answer no alternate answer is proposed by the peer review.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

D is the correct answer

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

It is not done.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Public hearings on the Audit Report are not held.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

*GUIDELINES:*

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

Answer:

b. The requirements for an "a" response are not met.

Source:

No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

Interview with officials of Auditor General of Pakistan.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Auditor General of Pakistan (SAI ) does not provide formal, detailed feedback to the public on how the SAI has used their inputs to develop its audit program or Audit Reports.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

The Auditor General of Pakistan (SAI ) does not have any formal mechanisms with the public directly.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

b is the correct answer. No alternative answer proposed by the peer review.