About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including whether the most disadvantaged will have real opportunities for a better life. It is critical that governments inform and engage the public on these vital decisions that impact their lives.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions such as the legislature and auditor in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 7th edition of the OBS covers 117 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2019 Global Report, findings for all surveyed countries, and the Data Explorer.
Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the online availability, timeliness, and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.

Pakistan has a transparency score of 28 (out of 100).

Transparency in Pakistan compared to others

<table>
<thead>
<tr>
<th>Country</th>
<th>Score</th>
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<tbody>
<tr>
<td>Global Average</td>
<td>45</td>
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<tr>
<td>Afghanistan</td>
<td>50</td>
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<td>India</td>
<td>49</td>
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<tr>
<td>Sri Lanka</td>
<td>47</td>
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<tr>
<td>Nepal</td>
<td>41</td>
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<tr>
<td>Bangladesh</td>
<td>36</td>
</tr>
<tr>
<td>Pakistan</td>
<td>28</td>
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</tbody>
</table>

Pakistan's ranking: 93 of 117 countries
How has the transparency score for Pakistan changed over time?

![Bar chart showing transparency scores from 2010 to 2019.]

Public availability of budget documents in Pakistan

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<td>Pre-Budget Statement</td>
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<tr>
<td>Executive’s Budget Proposal</td>
<td>☒</td>
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<tr>
<td>Enacted Budget</td>
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<td>Citizens Budget</td>
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<tr>
<td>In-Year Reports</td>
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<tr>
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<td>Year-End Report</td>
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<td>Audit Report</td>
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</table>
Pakistan’s transparency score of **28** in the OBS 2019 is substantially lower than its score in 2017.

**What changed in OBS 2019?**

Pakistan has decreased the availability of budget information by:
Failing to publish the Year-End Report online in a timely manner.

**Recommendations**

Pakistan should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement, Year-End Report, and Audit Report online in a timely manner.
- Produce and publish a Citizens Budget and Mid-Year Review online in a timely manner.
- Publish online all supporting documents to the Executive's Budget Proposal at the time that the budget proposal is submitted to Parliament, including the Demand for Grants and Appropriations and the Medium-term Budget Estimates.
- Improve the comprehensiveness of the Enacted Budget by including approved revenues by category and individual source.
- Increase the information in the In-Year Reports by showing comparisons of current year expenditures and revenues with either the enacted budget or the same period in the previous year.
Transparency alone is insufficient for improving governance. Inclusive public participation is crucial for realizing the positive outcomes associated with greater budget transparency.

The OBS also assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s Principles of Public Participation in Fiscal Policies, and scores each country on a scale from 0 to 100.

Pakistan has a public participation score of 4 (out of 100).

**Public participation in Pakistan compared to others**

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<table>
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<tbody>
<tr>
<td>Global Average</td>
<td>14</td>
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<td>Nepal</td>
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<tr>
<td>Sri Lanka</td>
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<td>Afghanistan</td>
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<td>Bangladesh</td>
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<tr>
<td>India</td>
<td>11</td>
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<tr>
<td>Pakistan</td>
<td>4</td>
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</tbody>
</table>

For more information, see here for innovative public participation practices around the world.
Extent of opportunities for public participation in the budget process

13/100
Formulation (executive)

0/100
Approval (legislature)

0/100
Implementation (executive)

0/100
Audit (supreme audit institution)

few: 0 - 40; limited: 41 - 60; adequate: 61 - 100

Recommendations

Pakistan's Ministry of Finance has established pre-budget deliberations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation that engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Pakistan's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Pakistan's Office of the Auditor-General should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.
Budget Oversight

The OBS also examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Pakistan, together, provide limited oversight during the budget process, with a composite oversight score of 45 (out of 100). Taken individually, the extent of each institution's oversight is shown below:

**Legislative oversight**

- Weak: 0 - 40
- Limited: 41 - 60
- Adequate: 61 - 100

**Audit oversight**

- Adequate: 61 - 100

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**Recommendations**

Pakistan's Parliament provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.

A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen its independence and improve audit oversight by Pakistan’s Office of the Auditor-General, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the supreme audit institution.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Pakistan does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*These indicators are *not* scored in the Open Budget Survey.
Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.

- The survey is based on a questionnaire completed in each country by an independent budget expert:
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  Omar Asghar Khan Foundation
  101, Abu Dhabi Tower, F-11/1 Islamabad, Pakistan
  aasad@oakdf.org.pk; baziz@oakdf.org.pk.

- To further strengthen the research, each country’s draft questionnaire is also reviewed by an anonymous independent expert.