

OPEN BUDGET INDEX SCORE  
— OUT OF 100 —

81-100 Extensive

61-80 Substantial

41-60 Some

21-40 Minimal

0-20 Scant or None

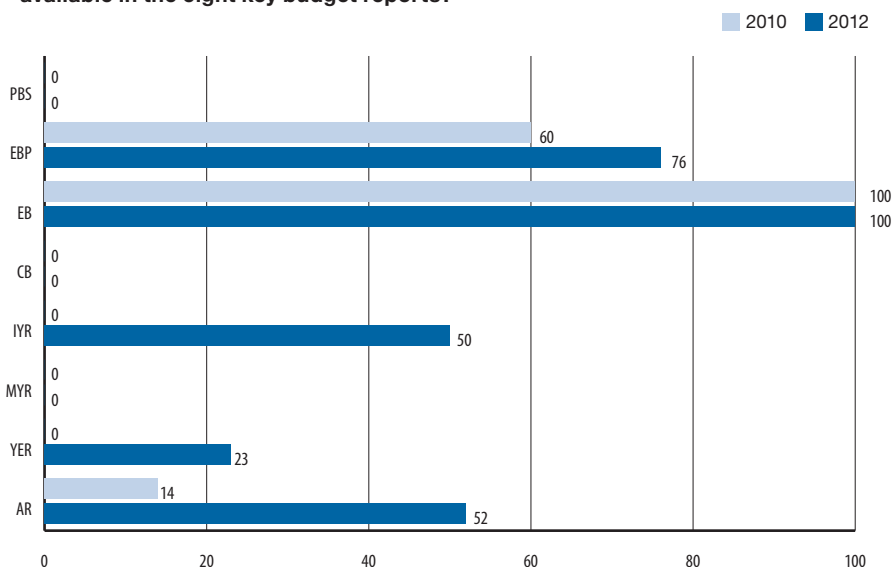
### How does Pakistan compare to its neighbors in South Asia?



### What are each of the eight key budget documents, and does the public have access to them?

| Document   | Description of Document   | Publication Status        |
|------------|---|---------------------------|
| <b>PBS</b> | <b>Pre-Budget Statement:</b> Provides information that links government policies and budgets and typically sets forth the broad parameters that will define the budget proposal that is presented to the legislature.   | Produced for Internal Use |
| <b>EBP</b> | <b>Executive's Budget Proposal:</b> Presents the government plans to raise revenues through taxes and other sources and spend these monies to support its priorities, thus transforming policy goals into action.   | Published                 |
| <b>EB</b>  | <b>Enacted Budget:</b> The legal instrument authorizing the executive to raise revenues, make expenditures, and incur debt.   | Published                 |
| <b>CB</b>  | <b>Citizens Budget:</b> A nontechnical presentation to enable broad public understanding of a government's plans for raising revenues and spending public funds in order to achieve policy goals.   | Not Produced              |
| <b>IYR</b> | <b>In-Year Reports:</b> Periodic (monthly or quarterly) measures of the trends in actual revenues, expenditures, and debt, which allow for comparisons with the budget figures and adjustments.   | Published                 |
| <b>MYR</b> | <b>Mid-Year Review:</b> An overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies.  | Not Produced              |
| <b>YER</b> | <b>Year-End Report:</b> Information comparing the actual budget execution relative to the Enacted Budget.   | Published                 |
| <b>AR</b>  | <b>Audit Report:</b> Independent evaluation of the government's accounts by the country's supreme audit institution. It typically assesses whether the executive has raised revenues and spent monies in line with the authorized budget, and whether the government's accounts of its revenues and expenses are accurate and provide a reliable picture of the fiscal situation. | Published                 |

### From Zero to 100: Has Pakistan increased the amount of information it makes available in the eight key budget reports?



### OBI scores over three Surveys

