

# Open Budget Survey 2017

## Questionnaire

### Pakistan

January 2018

## 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 2016-17

**Sources:** Pre-Budget Statement: (Budget Strategy Paper, for the period 2016-17 to 2018-19) (April 26, 2016) 1. [http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html) ([http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html)) (Budget Strategy Paper, for the period 2016-17 to 2018-19 ) April 26, 2016 (PR No. 1600) 2. <http://www.pkrevenue.com/inland-revenue/federal-cabinet-appr...> (<http://www.pkrevenue.com/inland-revenue/federal-cabinet-approves-budget-strategy-paper-2016-2017>)

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I would also consider the Fiscal Policy Statement (FPS) as pre-budget statement which is released as part of the Fiscal Responsibility and Debt Limitation Act. At the same time, the focus of document has become primarily backward looking with limited information on future strategy. One take away from the FPS is that the Government has changed some of the fiscal limits allowing it to run bigger deficits.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We acknowledge the PR's comment expressing the view that the Fiscal Policy Statement (FPS) could possibly be viewed as a PBS document, while noting that review of the FPS by IBP shows that, as the PR has indicated, the document is almost entirely focused on years preceding the budget year (2016-17). The only budget year information is a single reference to "provisional" figures for government debt (Table 16, pp.33-34) as part of Section 11 ("Review of Public Debt"). In the absence of additional basic fiscal and macroeconomic data, the FPS does not meet core OBS criteria as a PBS document.

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) 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

**Answer:** d.

**Sources:** 1. [http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html) ([http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html)) (Budget Strategy Paper, for the period 2016-17 to 2018-19 ) April 26, 2016 (PR No. 1600) 2. <http://www.pkrevenue.com/inland-revenue/federal-cabinet-appr...> (<http://www.pkrevenue.com/inland-revenue/federal-cabinet-approves-budget-strategy-paper-2016-2017>)

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**PBS-3a:** If the PBS is published, what is the date of publication 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. Please

enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** "n/a."

**Sources:** "n/a."

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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."

**Sources:** "n/a."

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 mark this question "n/a."

**Answer:** "n/a."

**Sources:** "n/a."

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** 1. [http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html) ([http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html)) (Budget Strategy Paper, for the period 2016-17 to 2018-19 ) April 26, 2016 (PR No. 1600) 2. <http://www.pkrevenue.com/inland-revenue/federal-cabinet-appr...> (<http://www.pkrevenue.com/inland-revenue/federal-cabinet-approves-budget-strategy-paper-2016-2017>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, 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:** Press release of Ministry of Finance and News reports show that PBS is produced. It is not available on Government website because it is produced for internal purpose.

**Sources:** 1. [http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html) ([http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html)) (Budget Strategy Paper, for the period 2016-17 to 2018-19 ) April 26, 2016 (PR No. 1600) 2. <http://www.pkrevenue.com/inland-revenue/federal-cabinet-appr...> (<http://www.pkrevenue.com/inland-revenue/federal-cabinet-approves-budget-strategy-paper-2016-2017>)

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Budget Strategy Paper is also mentioned on p. 45 of the Budget in Brief 2016-17 as part of the discussion on the Medium-Term Budgetary Framework. [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We acknowledge the PR’s comment about budget Strategy Paper being cited in the Budget in Brief document, as part of discussion of Medium-Term Budgetary Framework.

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Budget Strategy Paper, for the period 2016-17 to 2018-19

**Sources:** 1. [http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html) ([http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html)) (Budget Strategy Paper, for the period 2016-17 to 2018-19 ) April 26, 2016 (PR No. 1600) 2. <http://www.pkrevenue.com/inland-revenue/federal-cabinet-appr...> (<http://www.pkrevenue.com/inland-revenue/federal-cabinet-approves-budget-strategy-paper-2016-2017>)

**Comments:** Researcher: This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

**PBS-8:** Is there a “citizens version” of the PBS?

- a. Yes
- b. No

**Answer:** b.

**Sources:** This document is produced for internal purposes but it is not made available to the public.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

**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:** 2016-17

**Sources:** BUDGET PROPOSAL [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Budget in brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Demand for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) Estimates of Foreign Estimates [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf)) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html)) Finance Bill <http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bi...> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>) <http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Not Qualified

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 30 May 2016

**Sources:** BUDGET PROPOSAL [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Budget in brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Demand for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) Estimates of Foreign Estimates [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf)) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html)) Finance Bill <http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bi...> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>) <http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**EBP-2: When is the EBP made available to the public?**

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature  
b. (67) 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  
c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature  
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** BUDGET PROPOSAL [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Budget in brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Demand for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) Estimates of Foreign Estimates [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf)) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html)) Finance Bill <http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bi...> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>) <http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>) (tabled and published on 24 June 2016)  
**Comments:** Researcher: C is suitable option for this question. Budget proposal was tabled on May 30th for a budget year starting on July 1st.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**EBP-3a:** If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 30 May 2016

**Sources:** BUDGET PROPOSAL [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Budget in brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Demand for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) Estimates of Foreign Estimates [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf)) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html)) Finance Bill <http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bi...> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>) <http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>) (published on June 24th 2016)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**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:** It is mentioned in the website

**Sources:** BUDGET PROPOSAL [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Budget in brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Demand for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) Estimates of Foreign Estimates [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf)) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html)) Finance Bill <http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>) <http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** Federal Budget Publications 2016-17: [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html))

**Sources:** BUDGET PROPOSAL Budget in brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Demand for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) Estimates of Foreign Estimates [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf)) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html)) Finance Bill <http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>) <http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Produced and published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**EBP-6b:** If you selected option “c” or “d” in question EBP-6a above, 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:** “n/a.”

**Sources:** “n/a.”

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Budget in brief 2016-17

**Sources:** SUPPORTING DOCUMENTS Annual Budget Statement 2016-17 Demand for Grants and Appropriations 2016-17 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 Federal Budget Speech 2016-17 Estimates of Foreign Estimates Pakistan Economic Survey 2015-16 Finance Bill

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**EBP-8:** Is there a “citizens version” of the EBP?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: Budget Speech is considered as a supporting document of EBP. It is available in english and local language.It (<http://language.It>) is simplified and non technical document so it can be taken as a Citizens version of EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** 2016-17

**Sources:** Finance Act 2016-17

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 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 2016 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, 2016 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:** Not Qualified

**Researcher response:** We acknowledge the PR's comment suggesting that EBP documents should also be included as part of the Enacted Budget, while also noting that IBP has taken steps for 2017 OBS to apply stricter assessment criteria across all participating countries, requiring that either of 2 specific conditions be met for citing EBP documentation in response to EB questions. Those conditions are: (1) the specific EBP document(s) must be directly cited in the accepted EB documentation or (2) the EBP document(s) must be re-issued as part of the package of EB documentation with a revised date of issuance (and/or cover/title page). These conditions have been applied consistently to all countries and apply even when there are no amendments to the specific content of the EBP documentation as part of the legislative approval process.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 22 June 2016

**Sources:** Finance Act 2016-17 22 June 2016 [www.pkrevenue.com/inland-revenue/national-assembly-approves-...](http://www.pkrevenue.com/inland-revenue/national-assembly-approves-...) (<http://www.pkrevenue.com/inland-revenue/national-assembly-approves-finance-bill-2016/jy>) <https://www.pakistantoday.com.pk> (<https://www.pakistantoday.com.pk>) > Business <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>) [www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf) ([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Comments:** Researcher: The Finance Act, 2016 (Act No. XXIX of 2016) 22 June, 2016 <http://www.na.gov.pk/en/acts-tenure.php> (<http://www.na.gov.pk/en/acts-tenure.php>) In Pakistan fiscal year started from 1 July 2016-30 June 2017. Finance Act was published after the beginning of Fiscal year. It was enacted on 22 June 2016 and published on 24 June 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** 22 June 2016

**EB-2: When is the EB made available to the public?**

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** Finance Act 2016-17 24th June, 2016 <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...>  
(<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>) [www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf)  
([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Comments:** Researcher: Finance bill was passed on 22 June, 2016 and was published on 24th June 2016 <http://www.brecorder.com/top-news/pakistan/305236-national-a...>  
(<http://www.brecorder.com/top-news/pakistan/305236-national-assembly-passes-finance-bill-2016-17-with-certain-amendments.html>) <http://www.na.gov.pk/en/acts-tenure.php> (<http://www.na.gov.pk/en/acts-tenure.php>)  
<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Finance bill was passed on 22 June, 2016 and was published on 24th June 2016

**EB-3a:** If the EB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** Finance Act 2016-17 24th June, 2016

**Sources:** <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...>  
(<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>) [www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf)  
([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** It was published on 24th June 2016

**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. Finance Act 2016-17 24th June, 2016

**Sources:** 1. <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...>  
(<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>) [www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf)  
([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Date of publication is 24 June 2016

**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 mark this question “n/a.”

**Answer:** Finance Act 2016-17

**Sources:** 1. <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...>  
(<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>) [www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf)  
([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Numerical data is also found in PDF and Word and hard copies are also available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Documents are publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, 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:** "n/a."

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Finance Act 2016-17

**Sources:** <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...>  
(<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>) [www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf)  
([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 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 2016 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, 2016 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:** Not Qualified

**IBP comment:** We acknowledge the PR's comment suggesting that EBP documents should also be included as part of the Enacted Budget, while also noting that, as explained in response to the PR's similar comment for EB-1a, on the basis of OBS methodology applied consistently to all countries, the necessary conditions for inclusion of EBP documentation among sources eligible for citation for EB questions are not met.

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

a. Yes

b. No

**Answer:** b.

**Sources:** Citizen version is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** FY 2016-17

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, 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:** n/a

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**CB-3a:** If the CB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Done

**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

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

**Answer:** n/a

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** n/a

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 Budgets are produced and which budget documents they simplify.

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** FY 2015- 16 FY 2016-17

**Sources:** Pakistan's Fiscal Operations [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html) ([http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html))  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf) ([http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf))

**Comments:** Researcher: The fiscal year in Pakistan runs from 1 July through 30 June.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** Pakistan's Fiscal Operations [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html) ([http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html))  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf) ([http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf))

**Comments:** Researcher: The fiscal year in Pakistan runs from 1 July through 30 June. Publication dates for recent IYRs are as follows: July 1, 2015 – December 31, 2015: February 15, 2016 July 1, 2015 – March 30, 2016: May 19, 2016 July 1, 2015 - June 30,16: July 9, 2016 July 1, 2016 – September 30, 2016: November 14, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** Publication dates for recent IYRs are as follows: July 1, 2015 – December 31, 2015: February 15, 2016 July 1, 2015 – March 30, 2016: May 19, 2016 July 1, 2015 - June 30,16: July 9, 2016 July 1, 2016 – September 30, 2016: November 14, 2016

**Sources:** [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html) ([http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html))  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf) ([http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf))

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It appears that the file for each fiscal year is replaced by the latest available quarter file. So in the case of FY2015-16, there is only one file which was uploaded on 07-09-2016 but in-fact contains developments from each quarter of FY2015-16. It would be more transparent to publish each of

the quarter separately and not replace the quarters with the annual file. The report should also include variances from the same quarter in previous fiscal year as well as variance for the year-to-date data.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**IBP comment:** IBP acknowledges the peer reviewer's comment and agrees with the recommendation not to replace the quarterly report with the annual file.

**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:** IYR is available on Ministry of Finance website with dates on which the documents have been posted.

**Sources:** Pakistan Fiscal Operations July 1, 2015- June 30, 16 was published on 07-09-2016  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf) ([http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf))  
[http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html) ([http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html) ([http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html))  
[http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf) ([http://www.finance.gov.pk/fiscal/July\\_June\\_2015\\_16.pdf](http://www.finance.gov.pk/fiscal/July_June_2015_16.pdf))

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Done

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Numerical data found in PDFs also.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Document is produced and published. [http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html) ([http://www.finance.gov.pk/fiscal\\_main.html](http://www.finance.gov.pk/fiscal_main.html))

**Comments:** Researcher: Publication dates for recent IYRs are as follows: July 1, 2015 – December 31, 2015: February 15, 2016 July 1, 2015 – March 30, 2016: May 19, 2016 July 1, 2015 - June 30,16: July 9, 2016 July 1, 2016 – September 30, 2016: November 14, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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:** “n/a.”

**Sources:** “n/a.”

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IYRs-7: If the IYRs are produced, please write the full title of the IYRs. 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 Fiscal Operations July 1, 2016- September 30, 2016

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

**Comments:** Researcher: The titles of earlier IYRs include: Pakistan Fiscal Operations July 1, 2015- June 30, 2016 Pakistan Fiscal Operations July 1, 2015 – March 30, 2016 Pakistan Fiscal Operations July 1, 2015 – December 31, 2015

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IYRs-8: Is there a “citizens version” of the IYRs?**

- a. Yes
- b. No

**Answer:** b.

**Sources:** Citizen version is not available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** Not produced.

**Sources:** Not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** Not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-3a:** If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** "n/a."

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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."

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 mark this question "n/a."

**Answer:** "n/a."

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, 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.”

**Sources:** “n/a.”

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** “n/a.”

**Sources:** “n/a.”

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-8:** Is there a “citizens version” of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** Not produced at all

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 2014-15

**Sources:** Financial Statements of the Federal Government FY 2014-2015 19 January 2016 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

## YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** b. (67)

**Sources:** Financial Statements of the Federal Government FY 2014-2015 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...)  
([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf)) This report was published on 19 January 2016 for a fiscal year that ended on June 30th 2015.

### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** This report was published on 19 January 2016 for a fiscal year that ended on June 30th 2015.

### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** The PR's assessment is correct. The answer has been revised to "b" and the sources and comments have been updated.

**YER-3a:** If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 19 January 2016

**Sources:** Financial Statements of the Federal Government FY 2014-2015

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**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:** Documents are available on Controller General of Accounts website along with dates.

**Sources:** Financial Statements of the Federal Government FY 2014-2015 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...)  
([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf)) This report was published on 19 January 2016 for a fiscal year that ended on June 30th 2015.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** n/a

**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 mark this question “n/a.”

**Answer:** Financial Statements of the Federal Government FY 2014-2015 19 Jan 2016 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Sources:** [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Numerical data found in PDFs also.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** YER are produced and published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, 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:** “n/a.”

**Sources:** "n/a."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Financial Statements of the Federal Government FY 2014-2015

**Sources:** [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes

b. No

**Answer:** b.

**Sources:** Citizen version is not available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** 2014-15

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**AR-2:** When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**AR-3a:** If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** "n/a."

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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."

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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 mark this question "n/a."

**Answer:** "n/a."

**Sources:** "n/a."

**Comments:** Researcher: This document is produced but it is not made available to the public .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** "n/a."

**Comments:** Researcher: This document is produced but it is not made available to the public .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** According to Auditor General of Pakistan's officials: This document is produced but it is made available to the public on request only in hard copy.

**Comments:** Researcher: This document is produced but it is not made available online on website .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, 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.

**Sources:** Auditor General of Pakistan's Officials

**Comments:** Researcher: This document is produced but it is not made available to the public online.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** According to Auditor General of Pakistan Officials Audit reports are produced and made available to the public on request only

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

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

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**AR-8: Is there a “citizens version” of the AR?**

a. Yes

b. No

**Answer:** b.

**Sources:** Not available

**Comments:** Researcher: This document is produced but it is not made available to the public .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.**

a. Yes

b. No

**Answer:** a.

**Sources:** 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

**Comments:** Researcher: 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/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**GQ-1b: On these websites/portals, can revenue and 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.**

a. Yes

b. No

**Answer:** a.

**Sources:** 1.Federal Budget Details of Demands for Grants and Appropriations 2016-17 Current Expenditure [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) 2.Federal Budget Details of Demands for Grants and Appropriations 2016-17 Development Expenditure [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html)) 3.Salient Features Budget 2016-17 <http://www.fbr.gov.pk/budget2016-> (<http://www.fbr.gov.pk/budget2016->)

17/SalientFeatures/Salient%20Features\_2016\_Final%20at%2009.10%20am.pdf 4. Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf)) 5. Federal Medium Term Budget Estimates for Service Delivery 2016-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 6. Public Sector Development Programme 2016-17 [http://202.83.164.26/planningcomission/wp-content/uploads/2016/08/PSDP-2016-17\\_Final.pdf](http://202.83.164.26/planningcomission/wp-content/uploads/2016/08/PSDP-2016-17_Final.pdf) ([http://202.83.164.26/planningcomission/wp-content/uploads/2016/08/PSDP-2016-17\\_Final.pdf](http://202.83.164.26/planningcomission/wp-content/uploads/2016/08/PSDP-2016-17_Final.pdf)) 7. Annual Plan 2016-17 <http://202.83.164.26/planningcomission/wp-content/uploads/2016/08/AnnualPlan2016-17.pdf> (<http://202.83.164.26/planningcomission/wp-content/uploads/2016/08/AnnualPlan2016-17.pdf>) 8. Budget in Brief 2016-2017 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

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

a. Yes

b. No

**Answer:** a.

**Sources:** 1. Federal Medium Term Budget Estimates for Service Delivery 2016-19 2. Explanatory Memorandum on Federal Receipts 2016-17 3. Budget in Brief 2016-2017

**Comments:** Researcher: 1. [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 2. [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf)) 3. [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although the data are available for multiple years, they are not presented in a format which is easy to analyze.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The peer reviewer's comment is acknowledged. The data is available in PDF format rather than Excel

**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.

a. Yes

b. No

**Answer:** b.

**Sources:** simplify version is not provided

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.

a. Yes

b. No

**Answer:** a.

**Sources:** 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>)  
**Comments:** Researcher: 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)]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 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-2015-1...](http://www.agp.gov.pk/downloads/audit_reports/DAGP-AR-2015-1...) ([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))

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** The peer reviewer's comment about the references to authorities of Auditor General contained within the Constitution is acknowledged.

**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.

a. Yes

b. No

**Answer:** a.

**Sources:** 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.p...) ([http://infopak.gov.pk/.../Freedom\\_of\\_%20Information\\_Ordinance2002.pdf](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) ([http://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) ([http://www.na.gov.pk/uploads/documents/1333523681\\_951.pdf](http://www.na.gov.pk/uploads/documents/1333523681_951.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present expenditure data for the budget year classified by administrative units. The White Book presents details on expenditures by economic (object) and functional classification for all programs (demand) under each administrative unit (ministry). These are presented in the first two files of the link below: (but these are only available as ".zip" files) Federal Budget Details of Demands for Grants and

Appropriations 2016-17 Current Expenditure Federal Budget Details of Demands for Grants and Appropriations 2016-17 Development Expenditure Please see "Table of Contents White Book 2016-17" for the details. Demand for Grants and Appropriations 2016-17 (White Book) [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html))

**Comments:** Researcher: 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present expenditure data for the budget year by functional classification. Annual Budget Statement 2016-17, pp.10-16 Table: Current Expenditure on Revenue Account, pp.10-12 Table: Current Expenditure on Capital Account, p.13 Table: Development Expenditure on Revenue Account, pp.14-15 Table: Development Expenditure on Capital Account, p.16 Annual Budget Statement 2016-17 <http://www.finance.gov.pk/budg> (<http://www.finance.gov.pk/budg>) et/abs\_2016\_17.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The functional classification is compatible with International standards. See: 1) Annual Budget Statement, pages 10-16 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) 2) "Demand for Grants and Appropriations 2016-17", with Schedules I, II and III providing summary by functional classification. Demands for Grants and Appropriation 16-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does provide expenditure data for budget year using economic classification. Table: Object Classification wise expenditure for Budget 2016-17, Schedule III, p.33 Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The economic classification is compatible with international standards. Table: Object Classification wise expenditure for Budget 2016-17, Schedule III, p.33 Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present program-level data accounting for all expenditures. 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.1-330 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documentation provides multi-year data for 2 of 3 expenditure classifications: economic and administrative. Multi-year expenditure data is not provided for a functional classification. Administrative classification: Table: Summary of the Medium Term Budget, pp.vi-ix Economic classification: Table: Summary of Medium Term Budget by Object Classification, p. 338 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present program-level data accounting for all expenditures over a multi-year horizon (through FY2018-19 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.1-330 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present data for Individual sources of tax revenue accounting for all tax revenue. Table 1: Summary of Revenue Receipts, pp.2-3 Table 2: Tax wise Revenue Estimates for Individual Taxes, pp.4-8 Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Comments:** Researcher: Note: Amount classified as "other" tax revenue in Table 1 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:** Not Qualified

**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?**

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation presents data for individual sources of non-tax revenue Table 1: Summary of Revenue Receipts, pp.2-3 Also, a more extensive detailed breakdown of non-tax revenue data (supplemented by some narrative discussion) is also provided from pp.9-30. Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Comments:** Researcher: Note: Amount classified as "other" non-tax revenue in Table 1 is just at the limit of 3% of total non-tax revenue. However, given the "borderline" assessment, recognising that the amount of "unspecified" non-tax revenues in the more extensive breakdown with narrative (pp.9-30) 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:** Not Qualified

**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)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The EBP documentation does provide multi-year estimates of revenue by broad categories (tax and non-tax revenues). Table 34, p.47 [Note: The revenue data are presented as %-age of GDP figures over a multi-year horizon through FY2018-19. 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: Federal Budget 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP documentation does not provide information on individual sources of revenue for a multi-year period. [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 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 2016-17, Budget in Brief 2016-17, p.51 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) Total government debt: Table 34 Budget in Brief 2016-17, p.47 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) [Note: Figures for total debt are presented as % of GDP, with nominal GDP also provided in the same table.] Interest payments: Schedule III - Object Classification Wise Expenditure Annual Budget Statement 2016-17, p.33 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf))

**Comments:** Researcher: Note: Both Chapter 9 (pp.147-167) and the Statistical Appendix (pp.115-123) of the Pakistan Economic Survey 2015-16 also provides extensive and detailed historic information related to a broad range of Government debt and borrowing indicators. Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP does not present the core information for the composition of total outstanding debt as of the end of the budget year.

**Comments:** Researcher: Note: Both Chapter 9 (pp.147-167) and the Statistical Appendix (pp.115-123) of the Pakistan Economic Survey 2015-16 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 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP documentation provides information for all but one core element of the macroeconomic forecast data, with the only missing item being interest rates. Data for nominal GDP, GDP growth and inflation are presented in the Budget in Brief document: Table: Macroeconomic Indicators, p.47 [http://budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://budget/Budget_in_Brief_2016_17.pdf) ([http://budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://budget/Budget_in_Brief_2016_17.pdf)) The Budget Speech also offers some brief general references to macroeconomic indicators (p.8). Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_...](http://www.finance.gov.pk/budget/budget_speech_english_2016_...) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf))

**Comments:** Researcher: Note: The 467-page Pakistan Economic Survey 2015-16 also provides extensive and detailed historic information across all the core elements of macroeconomic forecasts in addition to a much broader set of macroeconomic indicators and developments. However, the most recent data contained with the Economic Survey is only through March 2016, which is 9 months of BY-1 (FY2015-16). The Economic Survey of Pakistan 2015-2016 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 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.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We acknowledge the PR's comment about the lack of depth in explanation of how the macroeconomic forecasts were derived and a lack of clear explanation of linkages between the macroeconomic forecasts and aggregate fiscal forecasts for revenues.

**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.)**

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

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

**Comments:** Researcher: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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, pp.4-8. 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), pp.8-14 Budget speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The information on new spending is fragmented and it is not easy to identify new program spending from previously announced spending. This makes it more difficult to determine the link between the policy announcements of the government and budget allocations.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We acknowledge the PR's comment about the information available for new spending policies being fragmented, lacking a clear distinction between allocations for ongoing versus entirely new policy initiatives and the lack of a well-organised and comprehensive identification of all new spending policies.

**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?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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 for 2016-17" (pp.16-24) 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 (pp.28-42) 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.5 and p.8). 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 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) Another EBP document, the Explanatory Memorandum on Federal Receipts 2016-17, 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 (FY2016-17), though there is some occasional reference to budget policy measures impacting on the estimates. Explanatory Memo on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation presents expenditure estimates for BY-1 across all three classifications. Administrative classification Table: Summary of the Medium Term Budget, pp.vi-ix Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Economic classification 1. Table: Summary of Medium Term Budget by Object Classification, p.338 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 2. Object Classification wise expenditure, Schedule III, p.33 Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Functional classification: Current Expenditure, p.9 or pp.10-13 Development Expenditure pp.14-16. Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) For all three classifications with a set of detailed documents, see: 1. Federal Budget Details of Demands for Grants and Appropriations 2016-17 Current Expenditure 2. Federal Budget Details of Demands for Grants and Appropriations 2016-17 Development Expenditure These two documents give detailed expenditures for BY-1 by economic and functional classification for every administrative unit. Demands for Grants and Appropriations 2016-17 [http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html) ([http://www.finance.gov.pk/fb\\_2016\\_17.html](http://www.finance.gov.pk/fb_2016_17.html))

**Comments:** Researcher:

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present program-level data for BY-1 accounting for all expenditures 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.1-330 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present updated estimates of expenditures for BY-1. Expenditure data for BY-1 (FY2015-16) has been revised in two of the main EBP documents 1. Annual Budget Statement 2016-17 For example, see data presented by Economic classification (p.33) and by Functional classification (pp.9-16) Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) 2. Budget in Brief For example, see sector expenditure data tables on pp.23-36 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documentation (specifically, the Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19) presents expenditure estimates for BY-2 for 2 of the 3 expenditure classifications - administrative and economic. Administrative classification - Table: Summary of the Medium Term Budget, pp.vi-ix Economic classification - Table: Summary of Medium Term Budget by Object Classification, p.338 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)

**Comments:** Researcher: Note: Spending data for BY-2 for some functional categories can be found within the Economic Survey of Pakistan 2015-16, for example, in Chapter 4: Fiscal Developments (pp. 67-78 for narrative, graphs and some tables, along with pp.56-61 in 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. The Economic Survey of Pakistan 2015-2016 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present program-level data for BY-2 accounting for all expenditures 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.1-330 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The most recent fiscal year for which expenditure data presented in EBP documentation is for actual outcomes is for BY-2 (FY2014/15). See, for examples, data for administrative and economic classifications, as well as program level data, presented in EBP document - "Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19": Administrative classification - Table: Summary of the Medium Term Budget, pp.vi-ix Economic classification - Table: Summary of Medium Term Budget by Object Classification, p.338 Program-level data - Tables: Budget by Outputs (for each administrative unit (and sub-units), pp.1-330 Contained within section "Summary by Demands and Principal Accounting Officers" Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Comments:** Researcher: Note: The Economic Survey of Pakistan 2015-16 also shows some expenditure data for past years from 2005-2016, including BY-2 (FY2014-15). The Economic Survey of Pakistan 2015-2016 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

a. (100) Yes, revenue estimates for BY-1 are presented by category.

b. (0) No, revenue estimates for BY-1 are not presented by category.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present data for revenue sources by category (tax, non-tax, etc.) for BY-1 (FY2015-16) Table 1: Summary of Revenue Receipts, pp.2-3 Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

d. (0) No, individual sources of revenue are not presented for BY-1.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present data for BY-1 (FY2015-16) for individual sources of revenue accounting for all revenues. Table 1: Summary of Revenue Receipts, pp.2-3 Table 2: Tax wise Revenue Estimates for Individual Taxes, pp.4-8 Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Data presented in EBP documentation for revenues in BY-1 (FY2015-16) has been updated/revised. Table 1: Summary of Revenue Receipts, pp.2-3 Table 2: Tax wise Revenue Estimates for Individual Taxes, pp.4-8 Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation does present revenue estimates for BY-2 (FY2014-15) by broad categories. Table 4.3: Consolidated Federal and Provincial Government Revenues Statistical Appendix, p.59 Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Comments:** Researcher: Additional tables with revenue data for BY-2 (FY2014-15) presented in the Pakistan Economic Survey 2015-16 include Table 4.1 on p.57 and Table 4.2 on p.58. Statistical Appendix Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documentation presents data for individual sources of revenue accounting for more than 2/3 of all revenues but not for all revenue. Table 4.1: Fiscal Indicators as Percent of GDP, p.68 (shows total taxes as 77% of total revenue in BY-2) Table 4.2: Structure of Federal Tax Revenue, pp.70-71 (shows amount of revenue for individual tax sources) Economic Survey of Pakistan 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Comments:** Researcher: Note: Although Table 4.2. shows data for "direct taxes" as a single figure, further documentation (Explanatory Memorandum on Federal Receipts) shows that the Income Tax accounts for 98% of direct tax revenues. Table 3: Direct Taxes, p.5. Explanatory Memorandum on Federal Receipts 2016-17

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation presents actual revenue for BY-2 (FY2014-15). See Table 4.2: Structure of Federal Tax Revenue, pp.70-71 See Table 4.3: Consolidated Federal and Provincial Government Revenues, Statistical Appendix, p.59 Economic Survey of Pakistan 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation provides extensive information for BY-1 (FY2015-16) 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 2015-16 (including the Statistical Appendix tables). One core element (net new borrowing) is found in the Explanatory Memorandum of Federal Receipts. Another core element (interest payments on debt) is found in the Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19, Specific sources are cited below for each core element: Total Debt: Table 9.1: Year Wise Public Debt Position, 148 Appendix Table 9.1: Public and Publicly Guaranteed Debt Disbursed and Outstanding (31 March 2016), p.115 Economic Survey of Pakistan 2015-2016, Chapter 9 [http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt...](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt...) ([http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt.pdf)) Net New Borrowing: Table 28: Capital Receipts, p.40 Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) Interest payments on debt: Table: Summary of Medium Term Budget by Object Classification, page 338 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) Interest rates on debt: Figure 9.8: PIBs Auction Ratios 2015-16 (July - March), p.157 Figure 9.9: PIBs Yields (3 Years, 5 Years & 10 Years) - In Percent, p.158 Figure 9.10: T-Bills Auction Profile 2015-16 (July- March), p.158 Appendix Table 9.5: Terms of Foreign Loans/Credit Contracted by Pakistan (2015-16), p.121 Economic Survey of Pakistan 2015-2016, Chapter 9 [http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt...](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt...) ([http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt.pdf)) Maturity profile: Figure 9.2: Redemption Profile of Public Debt at end June 2015 (Rs. in million), p.152 Figure 9.5: Evolution of Domestic Debt (Rs. in billion), p.156 Table 9.4: Public Debt Risk Indicators, p.151 Table 9.8: Outstanding Domestic Debt - (Rs. in billion), pp.159-160 Appendix Table 9.5: Terms of Foreign Loans/Credit Contracted by Pakistan, pp.120-121 Economic Survey of Pakistan 2015-2016, Chapter 9 [http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt...](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt...) ([http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt.pdf)) Domestic and external debt: Table 9.2: Public Debt, p.149 Table 9.8: Outstanding Domestic Debt - (Rs. in billion), pp.159-160 Table 9.11: Pakistan External Debt and Liabilities, pp.163-164 Figure 9.14: Composition of External Debt and Liabilities - March 31, 2016, p.162 Economic Survey of Pakistan 2015-2016, Chapter 9 [http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt...](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt...) ([http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt.pdf))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In EBP documentation, the most recent year presented for which the debt figures reflect actual outcomes is BY-2 (FY2014-15). Sample tables cited below, mainly from the Pakistan Economic Survey 2015-16 (Chapter 9) show that the most recent year for which actual debt data is provided is for BY-2 (FY2014-15). This is also true for actual data on interest payments, as provided in the Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 and cited below. Total Debt: Table 9.1: Year Wise Public Debt Position, 148 Appendix Table 9.1: Public and Publicly Guaranteed Debt Disbursed and Outstanding (31 March 2016), p.115 Appendix Table 9.3: Annual Commitments, Disbursements, Service Payments and External Debt Outstanding, p.117 Appendix Table 9.7: Total Loans and Credit Contracted, p.123 Economic Survey of Pakistan 2015-2016, Chapter 9 [http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt...](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt...) ([http://www.finance.gov.pk/survey/chapters\\_16/09\\_Public\\_Debt.pdf](http://www.finance.gov.pk/survey/chapters_16/09_Public_Debt.pdf)) Interest payments on debt: Table: Summary of Medium Term Budget by Object Classification, page 338 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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 2016-17 document are: Workers Welfare Fund (See Item G06304 in Table 34, p.57) Zakat Collection Account (See Item G10304 in Table 34, p.58) Table 34: Deposits and Reserves Funds, pp. 56-59 There is also a short narrative explanation of the Workers Welfare Fund, p.61. Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf)) Information about one of the two EBF examples (Workers Welfare Fund) cited above can also be found in other EBP documentation, including both the Annual Budget Statement 2016-17 and the Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 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) Table: Public Account Expenditure - National Savings Schemes, p.18 (see Item G061) Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Workers Welfare Fund cited among "Autonomous bodies, corporations and authorities", p.261 Federal Medium Term Budget Estimates for Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

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

**Comments:** Researcher: Name of Report: Explanatory Memorandum on Federal Receipts 2016-17 Entire Document

[http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 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.31-38 Explanatory Memorandum on Federal Receipts.2016-17

[http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf)) Chapter

4: Provincial Share in Federal Taxes, pp.15-22 Budget in Brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)

([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**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?**

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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 Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 document provides coverage across sections detailing spending and outputs for specific administrative units and their respective constituent components, such as: a. Ministry of Industries and Production Industries and Production Division/Finance Division Output 4 Provision of subsidies on essential commodities, p.161 Brief rationale: Reduction in commodity prices through subsidies to public and private corporations, p.164 b. Ministry of Water and Power Water and Power Division Output 4 Reduction of electricity prices through provision of subsidies, p.319 Autonomous bodies / Corporations / Authorities 1 Indus River System Authority 3 Water & Power Development Authority. 4 Alternative Energy Development Board 5 Pakistan Electric Power Company (Pvt) Limited 6 National Engineering Services Pakistan (Pvt) Limited 7 Private Power Infrastructure Board (PPIB) 8 DISCOs (PESCO, TESCO, IESCO, FESCO, LESCO, MEPCO, HESCO, SEPCO, QESCO, GEPCO) 9 National Transmission Despatch Company (NTDC) 10 GENCOs 11 CPPA-GL Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 2. The Budget in Brief 2016-17 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 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) 3. 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, pp.6-11 The Estimates of Foreign Assistance 2016-17 [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17....](http://www.finance.gov.pk/budget/foreign_assistance_2016_17....) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf))

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** Although the budget provides detailed information on transfers to autonomous bodies for subsidies such as transfer to PASSCO for the wheat subsidy, the information does not appear to be comprehensive. For example support to corporations such as Pakistan Steel Mills (PSM) or Pakistan International Airlines (PIA) are not mentioned in the budget.

**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** We acknowledge the PR's comment about the scope of information about transfers to public corporations being substantial but possibly not complete, based on citation of specific example of subsidy to a public enterprise that is not provided within EBP documentation. The answer has been revised from "b" to "c".

**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.)**

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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. 1. In there Federal Medium Term Budget Estimates for Service Delivery 2016-19, there is some information about below-market interest rate (or zero-interest) loans provided to public and private sector organisations, as well as efforts to reduce the prices of goods and services supplied to/consumed by the public by public and private enterprises. In particular, refer to: a. Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatization MTBF Finance Division, pp.108-116 Output 8: Loans, Grants and Investments in Public and Private Sectors Organisations, p.109 Brief rationale: Stabilise prices of basic commodities and agricultural input through subsidies, p.112 b. Ministry of Industries and Production Industries and Production Division/Finance Division Output 4 Provision of subsidies on essential commodities, p.161 Brief rationale: Reduction in commodity prices through subsidies to public and private corporations, p.164 c. Ministry of Water and Power Water and Power Division Output 4 Reduction of electricity prices through provision of subsidies, p.319 Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 2. The Budget in Brief 2016-17 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 29: Current Loans and Advances, p.38 Budget in Brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) 3. Budget Speech 2016-17 Some references to various budget initiatives including subsidies to support concessional interest rates on loans and concessional tariffs on electricity, pp.20-21. Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_...](http://www.finance.gov.pk/budget/budget_speech_english_2016_...) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)**

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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 2016-17 Chapter 4 - Income from Property and Enterprise Table 9: Dividends on Government Investments, pp.16-17 Dividend income received from the Government's ownership interests in financial (and non-financial) institutions (public enterprises) Chapter 9 - Capital Receipts Table 28: (Net) Capital Receipts - Summary of Internal Capital Receipts Miscellaneous Investments Loans and Advances Short-term Credits Deposits and Reserves Chapter 10 - Recovery of Loans and Advances Table 29: Recovery of Loans and Advances, pp.42-47 Chapter 12 - Deferred Liabilities Table 33: Deferred Liabilities, p.55 Table 34: Deposits and Reserve Funds, p.57-59 Explanatory Memorandum on Federal Receipts 2016-17 Pages: 53,54,65 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf)) 2. Budget in Brief 2016-17 Chapter 7: Loans and Investments 2016-017, pp.38-40 Table 29: Current Loans and Advances, p.38 Table 31: Current Investments, p. 40 Budget in Brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) 3. Annual Budget Statement 2016-17 Public Account Receipts National Savings Schemes, p.6 Deposits and Reserves, pp.7-8 Public Account Expenditures National Savings Schemes, p.18 Deposits and Reserves, pp.19-20 Schedule I: Demand-Wise Expenditure for Budget Estimates 2016-2017, p.32 Note: Development Loans and Advances by the Federal Government Annual Budget Statement 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP documentation does provide limited information regarding non-financial assets in the form of dividend income received from the Government's ownership interests in non-financial institutions (public enterprises). Table 9: Dividends on Government Investments, pp.16-17 Explanatory Memorandum on Federal Receipts 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) ([http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The budget documents only present information on dividends from ownership in public/private enterprises. No information is provided on nonfinancial assets.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The researcher acknowledges and agrees with the peer reviewer's comment. The response is revised from "c" to answer choice "d"

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP documentation does present some information about estimates for payments to address expenditure arrears. Budget in Brief 2016-17 lists 2 subsidies provided to for payment of arrears: Table 27: Subsidies, pp.34-35 Item 4: Inter-Disco Tariff Differential (Arrears) Item 9: Payment of Sugar Arrear Budget in Brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** No information is presented on arrears i.e. where a commitment has been made by the government but a payment has not been made yet. The arrears mentioned in the Budget in Brief appear to be payments against arrears from previous FY.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The peer reviewer's comment is acknowledged and the researcher's response is revised from "c" to "d"

**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? (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.)**

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP documentation does include a general reference to loan guarantees being used in the context of support to public enterprises as part of the Government's effort to reduce/limit commodity prices, however there is no specific information about the value or potential fiscal/budgetary impact of such contingent liabilities for the budget year. In particular, refer to: 1. Federal Medium Term Budget Estimates or Service Delivery 2016-17

to 2018-19 a. Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatisation MTBF Finance Division, pp.108-116 Outcome 1: Reduction in Commodity Prices through Subsidies to Public and Private Corporations, p.111 The Government of Pakistan has been supporting Public Sector Enterprises explicitly through subsidies, grants, loans, investments, guarantees and market interventions which act as a strain on the public exacerbating the Government's budget deficit. b. Ministry of National Food Security and Research, pp.245-251 National Food Security and Research Division, p.246 Output 9 - Scheme for small farmers Output 10 - Livestock insurance scheme Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 2. Budget in Brief 2016-17 Table 33: Development Expenditure Outside PSDP, p.44 Credit guarantees and insurance schemes related to agriculture (small farmers, crops and livestock) Budget in Brief 2016-17 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf) ([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) 3. Budget Speech 2016-17 Description and budget year allocation for Credit Guarantee Scheme for farmers, p.20 Also mention of "Deposit protection Bill 2016 through which small depositors will be protected", p.25 Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) 4. Pakistan Economic Survey 2015-16 The most comprehensive discussion about contingent liabilities is provided in the Pakistan Economic Survey 2015-16 in a short annex. However, the discussion and data cover only through (most of) BY-1 (FY2015-16). Annexure 1 includes the most direct and substantial discussion and presentation of information about contingent liabilities in the form of loan guarantees to public enterprises through (most of) BY-1 (FY2015-16), including aggregate valuations for both domestic and foreign currencies, the amount of new liabilities issued annually from FY2009-2010 through (9 months of) FY2015-16, as well as the cumulative outstanding stock of all such guarantees. Annexure 1: Contingent Liabilities, pp.279-280 There is also some broader indication in the same document of "publicly guaranteed debt" in the chapter on public debt. Chapter 9: Public Debt, pp.147-167 Statistical Appendix, pp.114-123 (see Table 9.1: Public and Publicly Guaranteed Debt) Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey/chapters\\_16/Annexure\\_I\\_Cont...](http://www.finance.gov.pk/survey/chapters_16/Annexure_I_Cont...) ([http://www.finance.gov.pk/survey/chapters\\_16/Annexure\\_I\\_Contingent.pdf](http://www.finance.gov.pk/survey/chapters_16/Annexure_I_Contingent.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP documentation does not provide any projections assessing the long-term sustainability of Government finances.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 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 2016-17 Entire Document [http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17....](http://www.finance.gov.pk/budget/foreign_assistance_2016_17....) ([http://www.finance.gov.pk/budget/foreign\\_assistance\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/foreign_assistance_2016_17.pdf))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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 2015-16. 1. Budget Speech 2016-17 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 2016-17, pp.16-24 Part II (on revenue measures), pp.28-45 Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) (http://www.finance.gov.pk/budget/budget\_speech\_english\_2016\_17.pdf) 2. Pakistan Economic Survey 2015-16 An 2-page annex to the Pakistan Economic Survey 2015-16 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 (FY2015-16). There is no identification of the policy rationale or intended beneficiaries. Annexure II: Tax Expenditure, pp.281-282 Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey/chapters\\_16/04\\_Fiscal\\_Development.pdf](http://www.finance.gov.pk/survey/chapters_16/04_Fiscal_Development.pdf) (http://www.finance.gov.pk/survey/chapters\_16/04\_Fiscal\_Development.pdf)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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 34: Deposits and Reserves Funds, pp. 56-59 There is also narrative explanation both about the general purposes of the deposit and reserve funds (p.56) and about the main individual funds (pp.60-61), 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 2016-17 [http://www.finance.gov.pk/budget/exp\\_memorandum\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/exp_memorandum_2016_17.pdf) (http://www.finance.gov.pk/budget/exp\_memorandum\_2016\_17.pdf) 2. Annual Budget Statement 2016-17 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 2016-17 [http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) (http://www.finance.gov.pk/budget/abs\_2016\_17.pdf)

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** Although a number of deposits and reserves are identified in the budget documents (See budget survey), it's not clear if the coverage is comprehensive. Further, it is difficult to determine if these funds can be used for general spending. Without the narrative, it is difficult to determine the purpose of the funds. In short, information on earmarked revenues could be made more transparent.

**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** The researcher acknowledges the peer reviewer's comment expressing the view that the scope of coverage for "earmarked revenues" cannot be assessed as complete and sufficient to support the selection of an "a" response. Based on the researcher's additional review and investigation, the recommendation is to change the response to "c" in line with the peer reviewer's view.

**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?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) 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.
- c. (33) 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.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documentation (in particular, the Budget Speech 2016-17) includes substantial discussion of the Government's broad policy priorities as well as extensive identification of specific budget policies pertaining to policy priorities. In addition, other EBP documentation (in particular, the Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19) provides a complete presentation of program-level estimates for all expenditures, with direct assignment of expenditures to specific outcomes that are then related to outcomes and some broad definition of each main administrative unit's goal. In sum, the information for policy-spending linkages is good. The main element that is missing is a clear and thorough differentiation of new versus existing policy initiatives in relation to policy goals. For relevant discussion of Government policy priorities and specific budget initiatives, see: 1. Budget Speech 2016-17 Main Elements of Budget Strategy, pp.4-8 Development Plan, pp.8-14 Special Initiatives for 2016-17, pp.16-24 Part II (on revenue measures), pp.28-45 Federal Budget Speech 2016-17

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) (http://www.finance.gov.pk/budget/budget\_speech\_english\_2016\_17.pdf) For detailed linkages between spending by individual output and linkages between outputs and outcomes for each administrative unit, see (for each administrative unit): Goal(s) Budget by Outputs Medium-Term Outcome(s) Output(s) Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) (http://www.finance.gov.pk/budget/mtbf\_2016\_19.pdf) 3-Name of Report: Medium Term Budgetary Statement 2013-14-2015-16 Entire Document

[http://www.finance.gov.pk/budget/mediumtermbudgetarystatement2013\\_14\\_2015\\_16.pdf](http://www.finance.gov.pk/budget/mediumtermbudgetarystatement2013_14_2015_16.pdf)

([http://www.finance.gov.pk/budget/mediumtermbudgetarystatement2013\\_14\\_2015\\_16.pdf](http://www.finance.gov.pk/budget/mediumtermbudgetarystatement2013_14_2015_16.pdf))

**Comments:** Researcher: In light of the scope of information provided in both the Budget Speech and Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19, a score of "b" is assessed as appropriately reflecting the scope information provided in both the Budget Speech and Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19, a score of "b" is assessed as appropriately reflecting the scope information provided, even though it is not the most accurate in literal terms (noting that there is narrative discussion). A score of "a" is not viewed as appropriate on the basis of 2 key shortcomings: (1) the lack of differentiation of new versus existing policies and (2) a lack of clear linkages between specific budget policies and a well-defined concise set of broader Government policy priorities.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** IBP notes that the response for this indicator was "a" in the OBS 2015. The revision in the score reflects a change in IBP's assessment (for cross-country consistency purposes) rather than a change in practice.

**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)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documentation provides substantive information about budget policies and their linkage to policy goals over a medium term horizon. However, as in the case of the assessing the strength of budget-policy linkages for the annual fiscal year (preceding question), there are similar weaknesses in the strength and clarity of budget-to-policy linkages over the medium-term horizon. The Budget Speech 2016-17 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 focusses on FY2016-17. The Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 provides a very complete presentation of program-level estimates over a medium-term horizon for all expenditures, with direct assignment of expenditures to specific outcomes that are then related to outcomes and some broad definition of each main administrative unit's goal. In sum, the information for policy-spending linkages is good. The main element that is missing is again a clear and thorough differentiation of new versus existing policy initiatives in relation to the Government's overall policy goals. For relevant discussion of Government policy priorities and specific budget initiatives, see: 1. Budget Speech 2016-17 Main Elements of Budget Strategy, pp.4-8 Development Plan, pp.8-14 Special Initiatives for 2016-17, pp.16-24 Part II (on revenue measures), pp.28-45 Federal Budget Speech 2016-17

[http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf) For detailed linkages between spending by individual output and linkages between outputs and outcomes for each administrative unit, see (for each administrative unit): Goal(s) Budget by Outputs Medium-Term Outcome(s) Output(s) Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Comments:** Researcher: Again, as noted for the preceding question, in light of the scope of (medium-term) information provided in both the Budget Speech and Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19, a score of "b" may be more appropriate, even though it is not the most accurate in literal terms. A score of "a" is not appropriate given the lack of differentiation of new versus existing policies and a lack of clear linkages between specific budget policies and a well-defined concise set of broader Government policy priorities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP documentation provides data for non-financial inputs for all administrative units but not for each individual program. Although coverage of the data for non-financial inputs is inclusive of all administrative units, it should be noted that the data only covers personnel. A "Personnel Plan" identifying the number of staff positions by various categories ("grades"), as well as the number of contract staff and number of female employees, is provided for each administrative unit (and sub-unit) Federal Medium Term Budget Estimates for Service Delivery 2016-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Comments:** Researcher: Medium Term Budget Estimates include the Personnel Plan for most administrative units

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The available data in MTBESD document only discusses the personnel inputs required for each ministry/program. Also no distinction is made between existing and additional human resource requirements.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The peer reviewer's comment is acknowledged, and upon further consideration, the response is revised from "b" to "c".

**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?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation provides non-financial data for results for each program within all administrative units. In the Federal Medium Term Budget Estimates for Service Delivery 2016-19 document, the description ("rationale") for each program ("output") for each administrative unit includes a statement of some expected non-financial (expected) result(s). Federal Medium Term Budget Estimates for Service Delivery 2016-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The presentation of outputs in the Medium Term Budget Estimates for Service Delivery (MTBESD) documents has improved since the last survey. At the same time, in some cases, the results are not specific or measureable which makes it difficult to determine performance of a program.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** After going through the peer review agree to the comment and change score to option 'b'.

**IBP comment:** For cross-country consistency, answer choice "a" is accepted. Therefore, the response is revised from "b" to "a".

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Performance targets are assigned and provided for most non-financial data on results. The Federal Medium Term Budget Estimates for Service Delivery 2016-19 provides extensive program-level performance targets for most (but not all) outputs under each administrative unit. 2 specific examples: 1. National Health Services, Regulations and Coordination Division (pp.253-258). "Budget by Outputs" (programs) information shows there are 11 separate outputs numbering 1-12 (but with no Output 2 being identified) Detailed information for "Performance Indicators and Targets" aligned to the same set of fiscal years as the estimates data includes data for actual achievements BY-3 and BY-2, planned targets for BY-1 and Budget Year (FY2016-17) and forecast targets for BY+1 and BY+2. For this example, there are 11 outputs in total (again noting they number 1-12 but with no Output 2 identified), while the table showing Performance Indicators and Targets (pp.257-258) covers only 8 of the 11 outputs. 2. Finance Division of Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatization (pp.109-116) "Budget by Outputs" (programs) information shows there are 17 separate outputs, p.109 The "Performance Indicator and Targets" table shows performance targets for 8 of 12 outputs (pp.114-115). Federal Medium Term Budget Estimates for Service Delivery 2016-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf))

**Comments:** Researcher: Performance targets are assigned to most nonfinancial data on results.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The presentation of performance indicators and targets for non-financial data in the medium term budget estimates for service delivery (MTBESD) has improved since the last survey. In some cases, the targets are missing or not measurable. It does not appear that the departments are currently being held accountable for setting low targets, not achieving targets or for clarity of performance targets. The move to performance based budgeting is still in early stages and the rating could be changed as the process becomes more robust.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The researcher acknowledges the peer reviewer's comment.

**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?**

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.  
d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 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 (FY2016-17) and relating them to Government's broader policy priorities; 2. Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 - providing a complete set of estimates at the program level for all programs, including those targeting poverty alleviation and services to disadvantaged segments of the population; and 3. Pakistan Economic Survey 2015-16 - providing an overview of ongoing policies, including both finances and outcomes over an 8-year period through BY-1 (FY2015-16) 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 1. Budget Speech - specific references to poverty-related budget initiatives: p.6 - poverty, unemployment and income support p.14 - human development pp.19-21- various measures (price controls on inputs, and tariff-related measures and loan guarantees to support agriculture sector and small farmers p.25 - health insurance scheme to expand coverage for poor population p.26 - various schemes targeting access to and cost of education for poor population and youth p.26 - plans for gender-based initiatives to support women's health and education Federal Budget Speech 2016-17 [http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_...](http://www.finance.gov.pk/budget/budget_speech_english_2016_...) ([http://www.finance.gov.pk/budget/budget\\_speech\\_english\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/budget_speech_english_2016_17.pdf)) 2. Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 - examples of detailed information including targeted outcomes, outputs and financial estimates for specific poverty-related programs: Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatisation Finance Division Output 15 - Poverty Alleviation Services, p.109, p.113 Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatization Benazir Income Support Programme, p.108, pp.117-118 Ministry of National Food Security and Research National Food Security and Research Division Output 9: Scheme for small farmers, p.244 Ministry of National Health Services, Regulations and Coordination National Health Services, Regulations and Coordination Division Output 12: Prime Minister's Health Insurance Program, p.253, p.285 Cabinet Secretariat Pakistan Bait-ul-Mal Provision of financial assistance related to health and education through Individual Financial Assistance, Child Support Programme, Projects/ Schemes and Orphanages children through Pakistan Sweet Homes and Thalassemia Centre for treatment to poor children, pp.9-11 Federal Medium Term Budget Estimates or Service Delivery 2016-17 to 2018-19 [http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf) ([http://www.finance.gov.pk/budget/mtbf\\_2016\\_19.pdf](http://www.finance.gov.pk/budget/mtbf_2016_19.pdf)) 3. Pakistan Economic Survey 2015-16 - providing a concise 1-page overview of recent programs, finances and outcomes pertaining to poverty alleviation for BY-1 (FY2015-16), as well as a chapter examining trend data over an 8-year period and discussion of ongoing/continuing policies and their objectives: Summary of Poverty and Social Safety Net, p.14 Chapter 15: Social Safety Nets, pp.253-266 Pakistan Economic Survey 2015-16 [http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html) ([http://www.finance.gov.pk/survey\\_1516.html](http://www.finance.gov.pk/survey_1516.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, a detailed timetable is released to the public.  
b. (67) Yes, a timetable is released, but some details are excluded.  
c. (33) Yes, a timetable is released, but it lacks important details.  
d. (0) No, a timetable is not issued to the public.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A detailed timetable for the budget preparation process is released to the public. Budget Call Circular 2016-17 [http://www.finance.gov.pk/mtbf/downloads\\_2016\\_19/Budget\\_Call...](http://www.finance.gov.pk/mtbf/downloads_2016_19/Budget_Call...) ([http://www.finance.gov.pk/mtbf/downloads\\_2016\\_19/Budget\\_Call\\_Circular\\_2016-17.pdf](http://www.finance.gov.pk/mtbf/downloads_2016_19/Budget_Call_Circular_2016-17.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No information is available. The Executive does not release the Pre-Budget Statement to the public.

**Comments:** Researcher: information related to the macroeconomic forecast is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive does not release the Pre-Budget Statement to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive does not release the Pre-Budget Statement to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive does not release the Pre-Budget Statement to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** multi-year expenditure estimates are not presented. Pre Budget Statement is not released to the public

**Comments:** Researcher: The Executive does not release the Pre-Budget Statement to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EB documentation does not provide expenditure estimates for any of the 3 expenditure classifications. The Finance Act 2016 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 2016 <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Comments:** Researcher: Note:As indicated in responses to the comparable question Section 2, EBP documentation does contain the required information for this question. However, OBS methodology prohibits the "double citation" of any specific document(s) for assessing questions across more than one "key document", such as for both EBP and EB questions. The only exception to that rule is when any EBP documents are DIRECTLY cited in the EB document. This is not the case with regard to the Pakistan Finance Act 2016. No such direct citations have been found.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** 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 EBP 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 2016 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, 2016 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:** Not Qualified

**IBP comment:** IBP acknowledges the peer reviewer's comment. However, for cross-country consistency, the executive's budget proposal documents are not considered as the enacted budget, and the answer remains unchanged.

## 60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EB documentation does not provide expenditure estimates for individual programs. The Finance Act 2016 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 2016 <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Comments:** Researcher: Note:As indicated in responses to the comparable question Section 2, EBP documentation does contain the required information for this question. However, OBS methodology prohibits the "double citation" of any specific document(s) for assessing questions across more than one "key document", such as for both EBP and EB questions. The only exception to that rule is when any EBP documents are DIRECTLY cited in the EB document. This is not the case with regard to the Pakistan Finance Act 2016. No such direct citations have been found.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP should be considered part of the Enacted Budget in a parliamentary system - particularly in the case of a majority Government. Since the EBP includes this information, the EB should be deemed to include that information as well.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**IBP comment:** IBP acknowledges the peer reviewer's comment. However, for cross-country consistency, the executive's budget proposal documents are not considered as the enacted budget, and the answer remains unchanged.

## 61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EB documentation does not provide revenue estimates for broad categories such as tax and non-tax sources. The Finance Act 2016 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 2016 <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Comments:** Researcher: Note: As indicated in responses to the comparable question Section 2, EBP documentation does contain the required information for this question. However, OBS methodology prohibits the "double citation" of any specific document(s) for assessing questions across more than one "key document", such as for both EBP and EB questions. The only exception to that rule is when any EBP documents are DIRECTLY cited in the EB document. This is not the case with regard to the Pakistan Finance Act 2016. No such direct citations have been found.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP should be considered part of the Enacted Budget in a parliamentary system - particularly in the case of a majority Government. Since the EBP includes this information, the EB should be deemed to include that information as well.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**IBP comment:** IBP acknowledges the peer reviewer's comment. However, for cross-country consistency, the executive's budget proposal documents are not considered as the enacted budget, and the answer remains unchanged.

## 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EB documentation does not provide estimates for individual sources of revenue. The Finance Act 2016 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 2016 <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Comments:** Researcher: Note:As indicated in responses to the comparable question Section 2, EBP documentation does contain the required information for this question. However, OBS methodology prohibits the "double citation" of any specific document(s) for assessing questions across more than one "key document", such as for both EBP and EB questions. The only exception to that rule is when any EBP documents are DIRECTLY cited in the EB document. This is not the case with regard to the Pakistan Finance Act 2016. No such direct citations have been found.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP should be considered part of the Enacted Budget in a parliamentary system - particularly in the case of a majority Government. Since the EBP includes this information, the EB should be deemed to include that information as well.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**IBP comment:** IBP acknowledges the peer reviewer's comment. However, for cross-country consistency, the executive's budget proposal documents are not considered as the enacted budget, and the answer remains unchanged.

## 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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EB documentation does not provide estimates for any of the 3 core elements pertaining to Government borrowing and debt. The Finance Act 2016 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 2016 <http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Comments:** Researcher: Note:As indicated in responses to the comparable question Section 2, EBP documentation does contain the required information for this question. However, OBS methodology prohibits the "double citation" of any specific document(s) for assessing questions across more than one "key document", such as for both EBP and EB questions. The only exception to that rule is when any EBP documents are DIRECTLY cited in the EB document. This is not the case with regard to the Pakistan Finance Act 2016. No such direct citations have been found.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The EBP should be considered part of the Enacted Budget in a parliamentary system - particularly in the case of a majority Government. Since the EBP includes this information, the EB should be deemed to include that information as well.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree

**IBP comment:** IBP acknowledges the peer reviewer's comment. However, for cross-country consistency, the executive's budget proposal documents are not considered as the enacted budget, and the answer remains unchanged.

**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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** IYR documentation provides (provisional) actual expenditures for 1 of the 3 expenditure classifications (functional). Table 3: Summary of Consolidated Federal and Provincial Expenditure 2016-17, p.3 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** IYR documentation provides (provisional) actual amounts for program-level expenditures accounting for less than 2/3 of total expenditures. The items that can be considered as program-level expenditures are for: 1. Servicing of Domestic Debt 2. Servicing of Foreign Debt 3. Superannuation Allowances & Pension Table 3: Summary of Consolidated Federal and Provincial Expenditure 2016-17, p.3 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Although some detail is provided for general expenditures (debt servicing and pensions) no program level information is provided in the in-year reports.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The researcher acknowledges and agrees with the peer reviewer's comment. Therefore, the response is revised from "c" to "d"

**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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** 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. July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**71:** Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** IYR documentation does provide (provisional) actual revenue data for broad categories of revenue such as tax and non-tax revenues. Table 2: Summary of Consolidated Federal and Provincial Revenue 2016-17, p.2 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**72:** Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** IYR documentation does provide (provisional) actual data for individual sources of revenue accounting for at least 2/3 of total revenue. Table 2: Summary of Consolidated Federal and Provincial Revenue 2016-17, p.2 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Comments:** Researcher: Note: OBS methodology requires that for a "score" of "a", the sum of any amount of revenue classified as either "other" tax revenue or "other" non-tax revenue must not exceed 3% of total revenue. In this case, the sum of "other" tax and "other" non-tax revenue (17,608+56,880) is approximately 8% of total revenue (862,243). Therefore, a "score" of "b" is assessed as being appropriate.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** IYR documentation does not provide 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 2016-17, p.2 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 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. Table 4: Summary of Consolidated Federal and Provincial Revenue 2016-17, p.4 Also note that additional information pertaining to Government debt is presented for sources of debt financing: Table 10: Pakistan Budgetary Financing 2016-17, p.10 July-September Report: Summary of Consolidated Federal and Provincial Budgetary Operations, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Comments:** Researcher: Note: 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:** Not Qualified

**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.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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, 2016-17 [http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf) ([http://www.finance.gov.pk/fiscal/July\\_Sep\\_2016.pdf](http://www.finance.gov.pk/fiscal/July_Sep_2016.pdf))

**Comments:** Researcher: Note: While information about the composition of total outstanding debt is not providing, Table 10 (p.10) does provide useful information about the composition of new borrowing (financing) broken down both by external and domestic sources and by type of debt instrument.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review of the budget is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**78:** Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**79:** Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**80:** Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 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 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 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 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Comments:** Researcher: Note: The assessment of "a" in the 2017 OBS represents a significant improvement relative to the "d" assessment for the previous 2015 OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**86:** Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** YER documentation provides (provisional) actual amounts for program-level expenditures accounting for less than 2/3 of total expenditures. The items that can be considered as program-level expenditures are for: 1. Pension-related payments, Note 21, p.38 2. Servicing of foreign debt, Note 23, p.39 3. Servicing of domestic debt, Note 23, p.39 Financial Statements of the Federal Government - Financial Year 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** No program level information is provided for expenditures in the YER. The information is provided for administrative, functional and economic classification (parts the scanned copy of the report available online are not legible).

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Servicing of foreign debt, Note 23, p.39 Servicing of domestic debt, Note 23, p.39 comes under debt service payments

**IBP comment:** The peer reviewer's comment is acknowledged. For cross-country consistency, the response is revised from "c" to "d" in line with the peer reviewer's recommendation.

**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?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 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 focusses on comparison of FY2014-15 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 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Comments:** Researcher: Estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** YER documentation does presents revenue estimates by category (such as tax and non-tax revenues). Table: Statements of Cash Receipts and Payments, p.21 Financial Statements of the Federal Government 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Comments:** Researcher: The assessment of "a" in the 2017 OBS represents an improvement relative to the assessment of the requested information not being available at the time of the previous 2015 OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 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 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Comments:** Researcher: Note: The assessment of "a" reflects that the combined amounts categorised as "other tax" revenue and "other non-tax" revenue are together less than 3% of sum of total tax and non-tax revenues, thereby meeting the OBS requirement for an assessment of "a". Also note that the assessment of "a" in the 2017 OBS represents a significant improvement relative to the assessment of "d" reported in the previous 2015 OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Comments:** Researcher: Note: Some information for other core elements such as interest payments (p.22, p.23 and Note 23, p.39), as well as information relevant to maturity profile showing new borrowing broken down by type of debt instrument (Notes 15-17, pp.37-38) and the total accumulated Government debt liability (Note 28, p.40) all focus on comparison of actual outcomes for FY2014-15 against actual outcomes for the preceding fiscal year (FY2013-14), rather than on the required comparison of actual to budgeted amounts for FY2014-15.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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 2014-15  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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 2014-15  
[http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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 - Financial Year 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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 - Financial Year 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The YER documentation is itself a financial statement. Financial Statements of the Federal Government - Financial Year 2014-15 [http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fe...](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fe...) ([http://www.cga.gov.pk/pdf/annual/Federal/fin\\_st/2014-2015-Fed.pdf](http://www.cga.gov.pk/pdf/annual/Federal/fin_st/2014-2015-Fed.pdf))

**Comments:** Researcher: The assessment of "a" in the 2017 OBS represents an improvement relative to the assessment reported in the previous 2015 OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Interview with Auditor General of Pakistan officials.

**Comments:** Researcher: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Sectoral Audit Reports prepared by the Auditor General Of Pakistan. These are separate audit reports of different sectors, e-g Defense services, Federal Board of Revenue, Public Sector Enterprises etc. The levels of information on expenditures varies. For some departments the audited expenditures are more than two-third e-g, Audit Report on the Accounts of Federal Board of Revenue ( Indirect Taxes) Audit Year 2011-12. 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.

**Comments:** Researcher: Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Based on OBS methodology, since the audit documents are not available online, the score is changed from 'c' to 'd'.

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Sectoral Audit Reports prepared by the Auditor General Of Pakistan. Not available online.

**Comments:** Researcher: 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:** Not Qualified

**IBP comment:** Based on OBS methodology, since the audit documents are not available online, the score is changed from 'c' to 'd'.

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Sectoral Audit Reports prepared by the Auditor General Of Pakistan. Not available on line.

**Comments:** Researcher: Yes, 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:** Not Qualified

**Researcher response:** -

**IBP comment:** Based on OBS methodology, since the audit documents are not available online, the score is changed from 'c' to 'd'.

**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?**

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** the executive does not report on steps it has taken to address audit findings.

**Comments:** Researcher: 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:** Not Qualified

**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?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Yes, the SAI or legislature reports publicly on some audit recommendations.

**Comments:** Researcher: Such reports are produced and maintained for internal purpose and are not available to public

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 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 current published reports appear to be quite dated and it is not clear if this practice will continue.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** <http://www.pac.na.gov.pk/sites/default/files/reports/impleme...>

(<http://www.pac.na.gov.pk/sites/default/files/reports/implementation%20report.pdf><http://www.pac.na.gov.pk/?q=pac-publicationsPAC>) do prepare report on audit reports

**IBP comment:** The peer reviewer's comment is acknowledged. After further review, for cross-country consistency, the response has been revised from "c" to "d" as the most recent report available on the PAC's website reports on the 2008-09 audit.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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.org.pk/> (<http://www.pips.org.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))

**Comments:** Researcher: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

#### 104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** IFI meeting required IBP/OBS criteria does not currently exist in Pakistan.

**Comments:** Researcher: 11-16 Pages <http://www.pips.gov.pk/sites/default/files/PIPS%20Parliamentary%20Research%20Digest%20September%202016.pdf> 1-8 Pages  
<http://www.pips.gov.pk/sites/default/files/PIPS%20Research%20Digest%20May%202016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

#### 105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** IFI meeting required IBP/OBS criteria does not currently exist in Pakistan.

**Comments:** Researcher: IFI meeting required IBP/OBS criteria does not currently exist in Pakistan. 11-16 Pages  
<http://www.pips.gov.pk/sites/default/files/PIPS%20Parliamentary%20Research%20Digest%20September%202016.pdf> 1-8 Pages  
<http://www.pips.gov.pk/sites/default/files/PIPS%20Research%20Digest%20May%202016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

#### 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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** IFI meeting required IBP/OBS criteria does not currently exist in Pakistan.

**Comments:** Researcher: IFI meeting required IBP/OBS criteria does not currently exist in Pakistan. 11-16 Pages

<http://www.pips.gov.pk/sites/default/files/PIPS%20Parliament...>

(<http://www.pips.gov.pk/sites/default/files/PIPS%20Parliamentary%20Research%20Digest%20September%202016.pdf>) 1-8 Pages

<http://www.pips.gov.pk/sites/default/files/PIPS%20Research%2...>

(<http://www.pips.gov.pk/sites/default/files/PIPS%20Research%20Digest%20May%202016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Pre-Budget Statement: (Budget Strategy Paper, for the period 2016-17 to 2018-19) (April 26, 2016) 2016,04,26 1.

[http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html) ([http://www.finance.gov.pk/press\\_releases.html](http://www.finance.gov.pk/press_releases.html)) (Budget Strategy Paper, for the period 2016-17 to 2018-19 ) April 26, 2016 (PR No. 1600) 2. <http://www.pkrevenue.com/inland-revenue/federal-cabinet-appr...> (<http://www.pkrevenue.com/inland-revenue/federal-cabinet-approves-budget-strategy-paper-2016-2017>)

**Comments:** Researcher: Name of Report: Budget Strategy Paper 2014-17 ,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:** Not Qualified

**108:** How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The legislators receive the Executive's Budget Proposal on the day it is presented in the parliament. 30 May 2016

**Comments:** Researcher: Budget in brief 2016-17 May 30, 2016 [http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)

([http://www.finance.gov.pk/budget/Budget\\_in\\_Brief\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/Budget_in_Brief_2016_17.pdf)) Annual Budget Statement 2016-17 May 30, 2016

[http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf) ([http://www.finance.gov.pk/budget/abs\\_2016\\_17.pdf](http://www.finance.gov.pk/budget/abs_2016_17.pdf)) Finance Bill 2016 3rd June, 2016

<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bi...> (<http://www.fbr.gov.pk/budget2016-17/FinanceBill/Finance%20Bills%202016%20Final.pdf>)

<http://www.na.gov.pk/en/bills.php?type=1> (<http://www.na.gov.pk/en/bills.php?type=1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Finance Act was passed by the parliament on June 24, 2016 [http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf)  
([http://www.na.gov.pk/uploads/documents/1467011257\\_164.pdf](http://www.na.gov.pk/uploads/documents/1467011257_164.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 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>)

**Comments:** Researcher: The Legislature can question and amend the budget except the "charged expenditure" during the parliamentary debate on budget. Article 82(2) is relevant.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** NA passes Finance Bill 2016-17 with certain amendments <http://www.pakistantoday.com.pk/2016/06/23/news/na-passes-fi...>  
(<http://www.pakistantoday.com.pk/2016/06/23/news/na-passes-finance-bill-2016-17-with-certain-amendments/>)  
<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill...> (<http://download1.fbr.gov.pk/Docs/2016630964223942FinanceBill2016-2017.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In a parliamentary system, it is difficult to distinguish between the executive and the legislative branches for the purpose of budget bills. EBP will generally become the EB with limited amendments - particularly in a majority government.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The peer reviewer's comment is acknowledged.

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) 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.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Senate Standing Committee on Finance, Revenue, Economic Affairs, Statistics and Privatisation

[http://www.senate.gov.pk/en/news\\_content.php?id=2312](http://www.senate.gov.pk/en/news_content.php?id=2312) ([http://www.senate.gov.pk/en/news\\_content.php?id=2312](http://www.senate.gov.pk/en/news_content.php?id=2312))

**Comments:** Researcher: Senate Standing Committee on Finance, Revenue, Economic Affairs, Statistics and Privatisation in its meeting deliberated upon and finalized Senators' recommendations for budget 2016-17. Senate Standing Committee in its meeting deliberated upon and finalized Senators Recommendations for budget 2016-17. number of recommendations were put. dealing with different projects and situations in Balochistan, concerning 1000MW solar, wind, gas and coal power projects on CPEC western route, Kuchlak to Zhob motorway, Zhob to D. I. Khan motorway and Bostan-Kohat railway line, the recommendation to hold mineral survey in Quetta and Zhob division. The committee approved Senator UsmanKakar's recommendations regarding gas projects in Balochistan, circular railway projects, cancer hospital in Loralai, allergy centres in provincial capitals and clinical laboratories in Balochistan. Recommendation regarding construction of mother and child care hospitals in Quetta was approved. Balance amount of rupees 333 million for infrastructure of Lasbela university and fund allocation for solar tube wells in Balochistan were also accepted. Recommendations pertaining to PSDP and NHA were postponed. Proceeding is published in newspapers on June 8, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** After IBP's review of this question, the score has been revised from 'b' to 'c', as the press release from the Senate does not give complete information on the recommendations that were made by the committee or the associated budget values, and therefore does not qualify as a report on their findings.

**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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The National Assembly Standing Committee on Federal Education and Professional Training met with the Higher Education Commission to discuss the budget: <https://www.dawn.com/news/1250452/hec-proposes-20pc-increase...> (<https://www.dawn.com/news/1250452/hec-proposes-20pc-increase-in-development-budget>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** It does not appear that sectoral committees discuss the budget proposal as a regular practice. A review of the meeting agendas and reports does not suggest that the sector committees examine the EBP in detail. <http://na.gov.pk/en/committee-reports.php> (<http://na.gov.pk/en/committee-reports.php>) <http://na.gov.pk/en/notices.php> (<http://na.gov.pk/en/notices.php>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** n/a

**IBP comment:** IBP acknowledges the peer reviewer's comments. Based on the reviewer's comments and for cross-country consistency, the answer is revised from "b" to "c".

**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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [www.finance.gov.pk/releases\\_jul\\_16.html](http://www.finance.gov.pk/releases_jul_16.html) ([http://www.finance.gov.pk/releases\\_jul\\_16.html](http://www.finance.gov.pk/releases_jul_16.html))  
<http://fp.brecorder.com/2016/06/2016061155699/> (<http://fp.brecorder.com/2016/06/2016061155699/>)

**Comments:** Researcher: 1.July 21, 2016 (PR No. 1704) Finance Minister chaired meeting of the Laws Review Committee 2.Finance (<http://2.Finance>) Minister Ishaq Dar said on Friday that the government is open to suggestions on budget. "The government is open to suggestions and any changes/improvements in the budget proposals would reflect government's will to facilitate different sectors of the economy to the maximum extent possible," he said while chairing a meeting with the officials of Finance Ministry and Federal Board of Revenue (FBR) Secretary Finance Dr Waqar Masood and Chairman FBR Nisar Muhammad Khan briefed the committee on the proposals of parliamentarians of both the houses as well as their committees on Finance and Revenue. Secretary Finance and Chairman FBR also handed over their proposals with regard to the recommendations of the parliamentarian as well as of the members of Senate Standing Committee on Finance and National Assembly's Standing Committee on Finance. The meeting discussed post-budget proposals and suggestions made during the course of budget debate in the Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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.

**Comments:** Researcher: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) 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.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 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>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) 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.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** 1. <http://www.pac.na.gov.pk/?q=functions> (<http://www.pac.na.gov.pk/?q=functions>) .

2. <http://www.pac.na.gov.pk/sites/default/files/reports/2001-02...> (<http://www.pac.na.gov.pk/sites/default/files/reports/2001-02.pdf>)

**Comments:** Researcher: 1. The Committee shall examine the accounts showing the appropriation of sums granted by the Assembly for the expenditure of the Government, the Annual Finance Accounts of the Government, the report of the Auditor-General of Pakistan and such other matters as the Minister for Finance may refer to it. [National Assembly (N.A) Rule 203 (1)] In scrutinizing the Appropriation Accounts of the Government and the reports of the Auditor-General of Pakistan thereon, it shall be the duty of the Committee to satisfy itself a) that the money shown in the accounts as having been disbursed were legally available for, and applicable to the service or purpose to which they have been applied or charge; b) that the expenditure conforms to the authority which governs it; and c) that every re-appropriation has been made in accordance with the provisions made in this behalf under rules framed by the Ministry of Finance. [N.A Rule 203 (2)] It shall also be the duty of the Committee:- a) to examine the statement of accounts showing the income and expenditure of state corporations, trading and manufacturing schemes, concerns and projects together with the balance sheets and statements of profit and loss accounts which the President may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation trading or manufacturing scheme or concern or project and the report of the Auditor-General of Pakistan thereon; b) to examine the statement of accounts showing the income and expenditure of autonomous and semi-autonomous bodies, the audit of which may be conducted by the Auditor-General of Pakistan either under the directions of the President or under an Act of the (Parliament); and c) to consider the report of the Auditor-General of Pakistan in cases where the President may have required him to conduct the audit of any receipts or to examine the accounts of stores and stocks. [N.A Rule 203 (3)] If any money has been spent on any service during a financial year in excess of the amount granted by the Assembly for that purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and make such recommendations as it may deem fit. [N.A Rule 203 (4)] The report of the Committee shall be presented within a period of one year from the date on which reference was made to it by the Assembly unless the Assembly, on a motion being made, directs that the time for the presentation of the report be extended to a date specified in the motion: Provided that extension in the time for the presentation of the report shall be asked for before the expiry of the time allowed under the rule. \* Unfinished Work of the Committee Any report, memorandum or note that the committee may have prepared, or any evidence that the Committee may have taken before the dissolution of the Assembly, shall be made available to the new Committee. [N.A Rule 204] \* Continuity of the Proceedings The Public Accounts Committee may proceed from the stage where the previous Committee left the proceedings before the dissolution of the Assembly [N.A Rule 205] 2. Under the Constitution of the Islamic Republic of Pakistan, the disbursement from the Federal Consolidated Fund requires approval by National Assembly of Pakistan. While authorizing huge sums of the tax payer's money, the Assembly has a right to reassure itself that the moneys so granted were steered to the intended purpose and were spent prudently and in accordance with Rules & Regulations. The National Assembly oversees expenditure through its committee on Public Accounts, on the basis of Appropriation Accounts, Finance Accounts and Audit Reports prepared by the Controller General of Accounts and Auditor- General of Pakistan. The said reports are laid in the National Assembly as required under Article 171 of the Constitution. The PAC examines, with reference to the facts of each case, the circumstances leading to any excess expenditure and makes appropriate recommendations. The PAC also constitutes Sub Committees and Inter-departmental Committees for the scrutiny of some important issues. The current PAC was faced with the gigantic task of examining the backlog of Audit paras relating to previous 12 years and constituted three Sub-Committees for their examination. The PAC has completed 10 years of backlog till date. The reports of the Sub-Committees are submitted separately, as volumes, to the main report of the Public Accounts Committee. Major issues and Committee's general recommendations, on each Ministry/Division, have been highlighted, separately in the respective sections for having a quick glance on their performance. The drafting and preparation of this Report and the Sub-Committees Reports has been made possible due to the concerted efforts of the Honourable Conveners/Members of the Sub-Committees and officers/staff of the Public Accounts Committee of the National Assembly Secretariat, headed by Mr. Moosa Raza Effendi, Additional Secretary and under the guidance of Ms. Najma Siddiqui, Joint Secretary PAC. This is indeed an extra ordinary achievement which deserves highest praise for all concerned. The National Assembly Secretariat is graciously appreciative of the guidance and motivation received from Chairman, Public Accounts Committee, Ch. Nisar Ali Khan and other Members of the Committee, in doing justice to this difficult and taxing assignment. It is hoped that suggestions and recommendations of the Committee would encourage and assist the Government in smartening up the system and procedure for constructive financial management.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** 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>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) 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.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Name of Report: Constitution of Pakistan 1 973, Article 1 68 ( 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., 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 by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** See Section 1.16 of [http://agp.gov.pk/downloads/audit\\_reports/DAGP-AR-2015-16.pdf](http://agp.gov.pk/downloads/audit_reports/DAGP-AR-2015-16.pdf) ([http://agp.gov.pk/downloads/audit\\_reports/DAGP-AR-2015-16.pdf](http://agp.gov.pk/downloads/audit_reports/DAGP-AR-2015-16.pdf))

**Comments:** Researcher: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Functions and powers of Auditor General of Pakistan Constitution of Pakistan 1 973, Article 1 69- 1 70  
<http://www.na.gov.pk/uploads/documents/1> (<http://www.na.gov.pk/uploads/documents/1>) 308922472\_1 89.pdf <http://www.agp.gov.pk/scope-activity.html> (<http://www.agp.gov.pk/scope-activity.html>) 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))

**Comments:** Researcher: According to officials of the The Auditor General of Pakistan, SAI has significant discretion, but is not able to audit military spending in detail.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The review of the audit process is not conducted by any "independent agency" but a unit with in 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://agp.gov.pk/downloads/audit\\_reports/DAGP-AR-2015-16.pdf](http://agp.gov.pk/downloads/audit_reports/DAGP-AR-2015-16.pdf)... ([http://agp.gov.pk/downloads/audit\\_reports/DAGP-AR-2015-16.pdf](http://agp.gov.pk/downloads/audit_reports/DAGP-AR-2015-16.pdf))

**Comments:** Researcher: 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:** Not Qualified

**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?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 1.Interview with Officials of Auditor General of Pakistan Head of Auditor General of Pakistan and senior members attend the meetings of public Accounts Committee. 2.<http://www.pid.gov.pk/?p=23652> (<http://www.pid.gov.pk/?p=23652>) 3.[www.agp.gov.pk/index.php?page=news&rid=50&lang=en](http://www.agp.gov.pk/index.php?page=news&rid=50&lang=en) (<http://3.www.agp.gov.pk/index.php?page=news&rid=50&lang=en>)

**Comments:** Researcher: 1.Interview with Officials of Auditor General of Pakistan 2.The Auditor-General of Pakistan chaired first meeting of the newly constituted audit Policy Board which was held on August 1, 2016. The Board includes representatives of all relevant stakeholders including professional accounting bodies and civil society organizations. Members of the Board also include heads of Federal Government departments like Finance Division, Controller-General Accounts, Federal Board of Revenue, State Bank of Pakistan, Planning Commission and Additional Secretary of Public Accounts Committee (PAC). The Two Additional Auditors-General and Deputy Auditors-General who are ex-officio members also participated in

the meeting. The Board has the mandate to make recommendations about the policy and strategic issues of government auditing and accounting in public financial management. Key features of the agenda included endorsement of initiatives and reforms of the Auditor-General of Pakistan, collaboration with professional bodies, involvement of civil society and NGOs in audit operations and international activities and specific recommendations for sustaining audit reforms. The Board appreciated and endorsed initiatives and reforms of the Department which include remarkable achievement of a record benefit-cost ratio of Rs.28 for each Re.1 spent on auditing. 3. Additional Auditor General-I, Mr. Javaid Jehangir informed the Public Accounts Committee (PAC) that the constitution of Pakistan and the Ordinance of AGP, 2001 empower the Auditor General of Pakistan to conduct all types of Audit, including the Performance Audit viz-a-viz nature, time and scope of audits. During a meeting of the Public Accounts Committee (PAC) here today in the Parliament House, while dealing with an audit para related to Pakistan Telecom Authority, PAC asked the Department of Auditor General of Pakistan (DAGP) to explain and justify performance audit. In response, Mr. Javaid Jehangir stated that Supreme Audit Institution of Pakistan i.e (DAGP) is one of the pioneer SAIs, who started performance audit back in 1981, following the best practices of International Organization of SAIs (INTOSAI). Mr. Javaid Jehangir explained that Performance Audit is not mandatory audit like the financial audit, but it is a specialized audit selected by the department during its annual audit planning.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** No such mechanism exist.

**Comments:** Researcher: No such mechanism exist

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** 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.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Response has been revised to "c". [http://www.finance.gov.pk/releases\\_may\\_16.html](http://www.finance.gov.pk/releases_may_16.html)<https://tribune.com.pk/story/1116479/proposals-deter-foreign-companies-tax-evasion/1>. Different delegations met with finance minister and gave recommendations for budget proposal 2016-17.2. Finance minister address the pre budget seminar on Finance bill 2016

**IBP comment:** The researcher has revised the response from "d" to "c" based on the recommendation provided by the peer reviewer and the additional evidence cited by the researcher in the researcher response box.

**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?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** c. (33)

**Sources:** No such engagement is done

**Comments:** Researcher: No such engagement is done

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** 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.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Response has been revised to "c" based on evidence that at least key topic (2) Revenue forecasts, policies and administration is covered during the consultations. [http://www.finance.gov.pk/releases\\_may\\_16.html](http://www.finance.gov.pk/releases_may_16.html)<https://tribune.com.pk/story/1116479/proposals-deter-foreign-companies-tax-evasion/1>. Different delegations met with finance minister and gave recommendations for budget proposal 2016-17.2. Finance minister address the pre budget seminar on Finance bill 2016

**IBP comment:** For cross-country consistency, the response is revised from "b" to "c" as there is insufficient evidence to support a "b" response.

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** According to the Finance Ministry Officials no such mechanisms exists.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** The executive has not established any mechanisms to engage the public around budget execution.

**Comments:** Researcher: the executive has not established any mechanisms to engage the public around budget execution.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Answer choice "d" is retained as there is no evidence of information provided to citizens prior to the pre-budget consultations cited in question 125.

**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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No such mechanisms exist

**Comments:** Researcher: No such mechanisms exist

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.**Sources:** [http://www.finance.gov.pk/mtbf/downloads\\_2016\\_19/Budget\\_Call...](http://www.finance.gov.pk/mtbf/downloads_2016_19/Budget_Call...)  
([http://www.finance.gov.pk/mtbf/downloads\\_2016\\_19/Budget\\_Call\\_Circular\\_2016-17.pdf](http://www.finance.gov.pk/mtbf/downloads_2016_19/Budget_Call_Circular_2016-17.pdf))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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?**

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)**Sources:** [http://www.finance.gov.pk/releases\\_may\\_16.html](http://www.finance.gov.pk/releases_may_16.html) ([http://www.finance.gov.pk/releases\\_may\\_16.html](http://www.finance.gov.pk/releases_may_16.html))  
<https://tribune.com.pk/story/1116479/proposals-deter-foreign...> (<https://tribune.com.pk/story/1116479/proposals-deter-foreign-companies-tax-evasion/>)**Comments:** Researcher: 1. Different delegations met with finance minister and gave recommendations for budget proposal 2016-17. 2. Finance minister address the pre budget seminar on Finance bill 2016**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** 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. For example, the following article mentions a pre-budget seminar organized by the Ministry of Commerce (although for 2017-18 budget) <http://nation.com.pk/business/17-May-2017/commerce-ministry-...>  
(<http://nation.com.pk/business/17-May-2017/commerce-ministry-proposes-measures-for-boosting-exports>).**Government Reviewer****Opinion:** Not Qualified**Researcher response:** <https://pips.gov.pk/pips-5th-annual-pre-budget-seminar-may-2...> (<https://pips.gov.pk/pips-5th-annual-pre-budget-seminar-may-26-2016https://www.app.com.pk/fbr-initiates-extensive-consultation-to-see...>)**IBP comment:** Answer choice "c" is accepted based on the consultation organized by the Federal Board of Revenue for the FY 2016-17 budget: <https://www.app.com.pk/fbr-initiates-extensive-consultation-...> (<https://www.app.com.pk/fbr-initiates-extensive-consultation-to-see-proposals-for-budget-2016-17/>)

**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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** <https://pips.gov.pk/pips-5th-annual-pre-budget-seminar-may-26-2016> <http://budget.par.com.pk/news/govt-wont-burden-existing-taxpayers/> <http://nation.com.pk/business/06-Feb-2016/na-body-on-finance-takes-chamber-inputs-on-budget-2016-17>

**Comments:** Researcher: PIPS and PIDE jointly organized Pre-Budget Seminar on Budget 2016-17 on May 26, 2016 at PIPS main Campus Islamabad. The event was attended by 130 participants from Parliament of Pakistan, associations, media and academics. MNA, Siraj Muhammad Khan, Honorable Senator Usman Khan Kakar, and Senator Saeed-Ul-Hassan represented the Parliament of Pakistan, Rawalpindi Chamber of Commerce, Rawalpindi Chamber of small Trader and small Industry, All Pakistan marble Industries, Pakistan steel pipe line Association, Pakistan sugar mill Associations, All Pakistan PVC Association, All Pakistan Customs Associations, Constructors Association of Pakistan, All Pakistan Textile Processing Association etc. It aimed at complementing the budget making process with the expert opinion. Executive Director PIPS, Mr. Zafarullah Khan highlighted the potential of activities in creating linkage between the parliament and people at large and the importance of gaining input from multiple stakeholders. Honorable guests made it explicit that people's aspirations should definitely be reflected in the upcoming budget. The event took place a day before the budget was tabled in Pak. National Assembly. Event is scheduled annually.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** For cross-country consistency, the answer is revised to "d" as the meeting organized by the PIPs does not qualify as a mechanism implemented by the legislature (or legislative committee).

**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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** 1. National Assembly's Standing Committee on Finance, Revenue, Economic Affairs, Statistics and Privatization, Qaiser Ahmed Sheikh, while assuring his Standing Committee's consideration to chamber's recommendations in connections with budget 2016-17 [nation.com.pk/.../06/na-body-on-finance-takes-chamber-inp...](http://nation.com.pk/06/na-body-on-finance-takes-chamber-inp...) ([http://nation.com.pk/.../06/na-body-on-finance-takes-chamber-inputs-on-budget-2016-17](http://nation.com.pk/06/na-body-on-finance-takes-chamber-inputs-on-budget-2016-17)) 2 Income tax relief: Govt considers recommendation to revise slabs in FY 2016-17 <http://budget.par.com.pk/news/income-tax-relief-govt-consider...> (<http://budget.par.com.pk/news/income-tax-relief-govt-considers-recommendation-to-revise-slabs-in-fy-2016-17/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Revenue forecasts, policies, and administration

**IBP comment:** For cross-country consistency, the answer is revised to "d" as the meeting organized by the PIPs does not qualify as a mechanism implemented by the legislature (or legislative committee).

**138:** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** It is not done

**Comments:** Researcher: It is not done

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Public hearings on the Audit Report are not held.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Interview with officials of Auditor General of Pakistan.

**Comments:** Researcher: No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The Auditor General of Pakistan (SAI) does not have any formal mechanisms with the public directly. However there is the mechanism of the Public Accounts Committee of Legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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