

International Budget Partnership  
**OPEN BUDGET QUESTIONNAIRE**

# **PAKISTAN**

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International Budget Partnership  
Center on Budget and Policy Priorities  
820 First Street, NE  
Suite 510  
Washington, DC 20002  
[www.internationalbudget.org](http://www.internationalbudget.org)  
[www.openbudgetindex.org](http://www.openbudgetindex.org)

**This questionnaire was completed by:**

<b>Name:</b>	<b>Rafia Ghaus &amp; Nadeem Ahmed</b>
<b>Organization:</b>	<b>Social Policy and Development Centre (SPDC)</b>
<b>Address:</b>	<b>15 M.C.H.S.Block 7 &amp; 8, Karachi, Pakistan</b>
<b>Telephone:</b>	<b>00-9221-111-113-113</b>
<b>E-mail:</b>	<b>rafiaghaus@spdc.org.pk; nadeem@spdc-pak.com</b>

# International Budget Partnership OPEN BUDGET QUESTIONNAIRE PAKISTAN

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## **Section One: The Availability of Budget Documents**

## Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2007-08
Executive's Budget Proposal	2007-08
Supporting Budget Documents	2007-08
Citizens Budget	Not Available
Enacted Budget	2007
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2005-06

## Table 2. Key Budget Documents Used: Full Titles and Internet Links

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Budget Speech 2007-08, Ministry of Finance, Pakistan. Publicly Available on Internet, dated June 9 <sup>th</sup> , 2007. <a href="http://www.finance.gov.pk/buget/budgetspeech_2007_08.pdf">http://www.finance.gov.pk/buget/budgetspeech_2007_08.pdf</a>
Executive’s Budget Proposal	Budget in Brief 2007-08, Ministry of Finance, Pakistan. Publicly Available, but Not on the Internet, dated June 9 <sup>th</sup> , 2007.
Budget Document One in Support of the Executive’s Budget Proposal	Poverty Reduction Strategy Paper-II, April 25, 2007 <a href="http://www.finance.gov.pk/poverty/Pakistan_sEconomicTurnaround.pdf">www.finance.gov.pk/poverty/Pakistan_sEconomicTurnaround.pdf</a>
Budget Document Two in Support of the Executive’s Budget Proposal	Documents Available Publicly and on Internet  Public Sector Development Program (PSDP) <a href="http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/annualplan2007-08.htm">www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/annualplan2007-08.htm</a> , dated June 2007.  Economic Survey 2006-07, Ministry of Finance, Pakistan. <a href="http://www.finance.gov.pk/survey/survey.htm">http://www.finance.gov.pk/survey/survey.htm</a> , dated June 08, 2007.  Annual Plan 2007-08, Planning Commission of Pakistan, dated June 08, 2007. <a href="http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/annualplan2007-08.htm">http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/annualplan2007-08.htm</a>
Budget Document Three in Support of the Executive’s Budget Proposal	Document Publicly Available, But Not on the Internet  Annual Budget Statement 2007-08, dated June 09, 2007.  Explanatory Memorandum on Federal Receipts, dated 09, 2007.  Estimates of Foreign Assistance, dated June 09, 2007.

	<p>Demand for Grants and Appropriations, dated June 09, 2007.</p> <p>Details for Demand for Grants and Appropriations, dated June 09, 2007.</p>
Citizens Budget	Not Produced
Enacted Budget	<p>Finance Bill 2007</p> <p><a href="http://www.cbr.gov.pk/Budget2007/FinanceBill/Finance%20ACT%20(2007).pdf">www.cbr.gov.pk/Budget2007/FinanceBill/Finance%20ACT%20(2007).pdf</a>, dated June, 2007.</p>
In-Year Reports	Not Produced
Mid-Year Review	Not Produced
Year-End Report	Not Produced
Audit Report	Available on Request
Other Documents	<p>CBR Year Book 2005-06</p> <p><a href="http://www.cbr.gov.pk/YearBook/2005-2006/YearBook2005-06ByDRS.pdf">http://www.cbr.gov.pk/YearBook/2005-2006/YearBook2005-06ByDRS.pdf</a>, date May 2006.</p> <p>Medium Term Development Framework, Planning Commission. <a href="http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/mtdf.htm">http://www.pakistan.gov.pk/ministries/planninganddevelopment-ministry/mtdf.htm</a>, dated May 2005.</p>
Relevant Ministries & Departments	Produced but Not Available to the Public

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	<b>Executive’s Budget</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	No	No	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	Yes	Yes	Yes	Yes	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	Yes	Yes	Yes	Yes	NA
9. News conference is held to discuss release	NA	Yes	Yes	Yes	Yes	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes		Yes	Yes	Yes	
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					Yes
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes				
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	NA	No
2. Advance notification of release sent to users, media	Yes	NA	NA	NA	Yes
3. Released to public same day as official release to media	Yes	NA	NA	NA	Yes
4. Available on the Internet free of charge	Yes	NA	NA	NA	No
5. Free print copies available, limited distribution	Yes	NA	NA	NA	Yes
6. Free print copies available, mass distribution	No	NA	NA	NA	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	NA	NA	NA	No
8. Written in more than one language	Yes	NA	NA	NA	No
9. News conference is held to discuss release	Yes	NA	NA	NA	No

<sup>+</sup>Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Detail of expenditure classification by administrative unit can be found from Demand for Grants and Appropriations, 2007-08, page (V), Pink Book</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Annual Budget Statement (ABS) 2007-08, Page 8-17 presents the budgeted expenditures on the basis of functional code.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Demand for Grants and Appropriations, 2007-08, Pink Book</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Public Sector Development Program (PSDP) 2007-08 presents program-wise information of development expenditure both for national and provincial governments. Demand for Grants and Appropriations (Pink Book) 2007-08 presents the same information on non-development expenditures.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "a."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." While PSDP presents program-wise information for development expenditures and Pink Book provides data on current expenditures, it is difficult to determine the new current expenditures associated with the various programs in the PSDP. There is a general concern about coordination between the development budget and its link with the current budget.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the question does not explicitly asking the linkages between development and current expenditures. Therefore, we would like to retain our answer.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory Memorandum on Federal Receipt 2007-08, Pages 1 to 14.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory Memorandum on Federal Receipt 2007-08, Pages 15 to 41.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." The Economic Survey of Pakistan reports the outstanding debt as of end March BY-1. See Economic Survey of Pakistan p.77 Table 5.14 which shows the debt data up to FY07 (end-March). i.e. Three months before the start of budget year. Further, the Explanatory Memorandum on Federal Receipts gives the net borrowing requirement for permanent debt (long term debt) [p.60], floating (short-term) debt [p. 63], unfunded debt [p. 67] and foreign currency permanent debt [p. 62]. The net borrowing requirement from multilateral donors, other countries and euro bond issues is missing.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the question is asking about the debt liabilities for the upcoming fiscal budget year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" consistent with the peer reviewers observation that the net borrowing requirement from multilateral donors, other countries and euro bond issues is missing</p>	<p>C</p>
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Federal Budget in Brief 2007-08, page 20.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
  - b. Yes, key additional information is presented, but some details are excluded.
  - c. Yes, some additional information is presented, but it lacks important details.
  - d. No, additional information related to the composition of government debt is not presented.
  - e. Not applicable/other (please comment).

Citation:

Federal Budget in Brief 2007-08 page 15 presents a profile of external resources; on page 20 information on interest payment on foreign and domestic debt is available, and on page 13 it provides information on profits from internal receipts.

Comment:

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." Although budget documents provide a summary of resources available and interest payment requirements, the focus is on the flow rather than stock of debt. The Economic Survey of Pakistan (07-08) [p. 81, 82 and 150] presents data on composition of debt in terms of long-term, short-term and unfunded. The currency denomination of external debt is not made public. The functional classification for external debt is non-standard.

**Researcher Response:** I chose my answer because the focus is on the stock of debt not the flow of debt.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across the countries.

b

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?
- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
  - b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
  - c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
  - d. No, information related to the macroeconomic forecast is not presented.
  - e. Not applicable/other (please comment).

Citation:

PRSP-II presents the macro-economic forecast of the budget year, pages 21-A and 21-B.

Comment:

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." Although some macroeconomic forecasts are presented in the PRSP-II it is unclear how they are derived. Further, the link between the macroeconomic forecasts and the budget is missing. No projections of BY GDP are included in the budget documents. The Economic Survey of Pakistan, which is the flagship economic publication of the budget process, does not provide the macroeconomic framework nor is it discussed as part of the budget.

**Researcher Response:** I chose my answer because PRSP-II is also a publication of Ministry of Finance, Government of Pakistan and extensively referred for research by Government, Donors, etc. Therefore, we should take the document as authentic. The question of derivation is answered in the text of PRSP-II.

**IBP Comment:** IBP editors chose answer "c" to maintain the consistency of the data across the countries.

c

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> No sensitivity analysis is presented in the budget documents or any other budget related documents.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Annual Plan 2007-08.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on revenues is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Policy initiatives and its expected outcomes are discussed in Budget Speech. Please see budget speech 2007-08, <a href="http://www.finance.gov.pk/budget/budgetSpeech_2007_08.pdf">http://www.finance.gov.pk/budget/budgetSpeech_2007_08.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer should be "c."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." The discussion is very superficial and no details are provided. Budget Speech FY08, para.74-94 discuss revenue policy changes but do not dwell on how much of a revenue change is expected. There is limited accounting for tax expenditures in Pakistan.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the proposals are presented in percentage increase in the total revenues.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the data across the countries.</p>	<p>c</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Annual Budget Statement (ABS) 2007-08 pages 8-15 contains this information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Demand for Grants and Appropriations 2007-08 (White Book)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Demand for Grants and Appropriations 2007-08 (White Book)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> PSDP 2007-08 presents information for every program. This information is for only development expenditures. No information is available for recurring expenditures by programs.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Federal Budget in Brief 2007-08, pages 19-35 presents this information. The revised budget of BY-1 presents 10 months of actual provisional data.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Pakistan Economic Survey 2006-07, page 74 presents this information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Information for BY-2 is only for development expenditures in PSDP 2007-08.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Actual outcomes of all expenditures are not available in budget or any other document.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> New budget classification of 2003-04 has not adjusted expenditures to be comparable. However, new budget documents contain this information such as Federal Budget in Brief and ABS 2007-08. These figures are now comparable.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory Memorandum on Federal Receipt 2007-08 has all information regarding different sources of tax revenues.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory Memorandum on Federal Receipt 2007-08, page 15.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> 10 Months of actual collection for BY-1 is reflected in the Explanatory Memorandum 2007-08.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.</p> <p>b. No, such prior-year estimates of aggregate revenue are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Please see Pakistan Economic Survey 2006-07, page 74.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>a</b></p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Central Board of Revenue (CBR) Year Book 2005-06 presents more details on each major tax collection even for BY-2. please see part II statistical tables. Only aggregates are available.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c” The Economics Survey of Pakistan 06-07, which is part of the budget documents, in Table 4.3 of the Statistical Appendix, gives revenue for prior years with some individual sources specified such as stamp duties and surcharges on petroleum.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because details of all revenue estimates for more than one year are not presented in any budget document.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No data on actual outcomes are available.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” The Economics Survey of Pakistan 06-07, which is part of the budget documents, in Table 4.3 of the Statistical Appendix, gives actual revenue for FY 04-05 which is BY-3.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the question is asking about “actual of all revenues” not some of the revenues. Economic Survey presented actual of some revenues.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain the consistency of the data across the countries.</p>	b
<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Pakistan Economic Survey 2006-07, pages 147-160.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "a." The Economic Survey 06-07 (p. 150) gives a detailed review of total debt. The actual numbers are available for FY 05-06 (BY-2) and the stock at the end of 9 month in FY 06-07 (BY-1) are available.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because p. 150 of Economic Survey 2006-07 presents total external debt not the total debt that includes the domestic and floating debt.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain the consistency of the data across the countries.</p>	a
<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> PSDP 2006-07 page v &amp; vi present information about extra-budgetary funds (outside PSDP).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory Memorandum 2007-08, pages 42-45 presents this information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Federal Budget in Brief 2007-08, page 15</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory Memorandum of Federal Receipts 2007-08 contains this information, i.e., privatization proceeds, government share in companies, government investment and securities, etc.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b." The Economic Survey of Pakistan 06-07 in the Appendix (p.) lists the major loan guarantees to government owned enterprises.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the question is asking about the debt liabilities of upcoming budget year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain the consistency of the data across the countries.</p>	b
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Estimates of Foreign Assistance 2007-08, pages 2-4.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> <li>All earmarked revenues are identified individually.</li> <li>At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>Less than two-thirds of earmarked revenues are identified individually.</li> <li>No earmarked revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b" Government has several deposit and reserve funds which are listed on p. 69 of the Explanatory Memorandum on Federal Receipts 07-08.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because there is a difference between 'earmarked funds' and 'earmarked revenues'. Zakat collection in Pakistan is an example of earmarked revenues and that is not reported in the budget document.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain the consistency of the data across the countries. IBP editors note the importance of the researcher's comment and the concern that they are expressing over the lack of transparency of Zakat funds.</p>	b
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>One percent or less of expenditure is dedicated to secret items.</li> <li>Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No explicit information on secret funds is available in the budget documents.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Speech has explained the government policy objectives and goals for the budget year by administrative units. However, PRSP-II document have also outlined budgetary targets and government policies at the national level.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Pakistan Economic Survey 2006-07, pages 161-255 presents information about expenditure programs and its subsequent beneficiaries such as increase in female enrollments.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No detail description is available for comprehensive analysis such as unit cost, etc.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Budget Speech provides limited information about the performance indicators for expenditure programs. However, Annual Plan 2007-08 provides sector -wise information about performance indicators of expenditure programs.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The data on some performance indicators are well designed but some information lacks consistency and accuracy such as health performance indicators.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Annual Plan 2007-08 contains some information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> For details please see Annual Plan 2007-08, pages 53-70.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Finance Act 2007 and CBR website contain this information. For example, <a href="http://www.cbr.gov.pk/newdt/itax/itor01sch1.pdf">http://www.cbr.gov.pk/newdt/itax/itor01sch1.pdf</a> for income tax rates. Information about commercial private projects can not be obtained from any government documents.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The information about IFI conditionalities is obtained from newspapers. Government did not inform public about this.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Budget Speech 2007-08</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Explanatory memorandum of receipts defined the non-technical definitions of terms.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> 1973 Constitution of Pakistan and Freedom of Information Ordinance 2002 have protected citizen right of information. <a href="http://www.crcp.sdnpk.org/ordinance_of_2002.htm">http://www.crcp.sdnpk.org/ordinance_of_2002.htm</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." Although the law was passed in 2002 it is ineffective in Pakistan and modalities for implementation of the law are still unclear. The citizens are unaware of their rights and the administration is unaware of its responsibilities under the law.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because there is a provision in law.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Exact date of budget presentation in National Assembly is released by Ministry of Finance 2 weeks before.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No information is given to public about the time table.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> No public access to this type of information</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Consultation process is restricted to some groups such as ruling party powerful Members of National Assembly.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Representatives of urban civil society organizations and trade groups are invited for consultation. This consultation process has been restricted to only inviting proposals and policy recommendations.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>c</p>
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Officially no pre-budget statement is released from executive.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Medium Term Budgetary Framework and PRSP-II has outlined macroeconomic framework for the year up to 2011. However, no pre-budget statement is released by the government for this particular year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>The legislature receives the budget at least three months before the start of the budget year.</li> <li>The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>The legislature does not receive the budget before the start of the budget year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Normally, the budget is presented in National Assembly in the first or second week of June. July is the start of next fiscal year and budget has been debated and approved in the subsequent weeks of its presentation.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> <li>Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The finance committees of the National Assembly and the Senate hold meetings with the some members of National Assembly and with some reputable economists.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Public hearing is not conducted by administrative units individually.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information is made available to any legislative committee of all secret items.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</li> <li>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> During the National Assembly debate on the budget, the legislators can question the entire budget except "charged expenditures." Article 82(2) of the 1973 Constitution provides legislators with the power to assent to or refuse any demand for grants.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Except charged expenditures, each program included in the budget has to be discussed and approved by the legislature -- Article 81 of 1973 Constitution. However, this information is only presented for the development budget; the non-development budget does not provide such information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Quarterly Report of State Bank of Pakistan does not provide actual expenditures.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as "Not produced." There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year's budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis. (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Information on actual expenditure is not available in the in-year report.</p> <p><b><u>Researcher’s Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as “Not produced.” There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year’s budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis. (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as “Not produced.” There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year’s budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis.  <a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a></p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures.  b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.  c. Yes, but comparisons are made for less than two-thirds of expenditures.  d. No, comparisons are not made, or no in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  No comparison is made in Quarterly Report of State Bank of Pakistan.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as “Not produced.” There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year’s budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis.  (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p>	<p>d</p>
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u>  CBR quarterly review and State Bank quarterly report provide this information. For details please see CBR quarterly review April-June 2007, Statistical Appendix, page 76-83.</p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as "Not produced." There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year's budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis.  (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> CBR Report 2006-07.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "a."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as “Not produced.” There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year’s budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis. (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all revenue sources.  b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.  c. Yes, but comparisons are made for less than two-thirds of revenue sources.  d. No, comparisons are not made, or no in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  State Bank Quarterly report compares only major taxes with the same period in the previous year.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as "Not produced." There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year's budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis.  (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> State Bank Quarterly report highlights domestic borrowing in great detail.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as “Not produced.” There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year’s budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis. (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> SBP Annual Report 2006-07 in Statistical Annexure, pages 76-77.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as "Not produced." There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year's budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis. (<a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a>)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	d
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be marked as “Not produced.” There is limited reporting of budget outcome In-Year. Although budget outcome is regularly monitored this information is not made public. As part of the budget preparation process various ministries and expenditure units are issued budget circulars. In addition to demands for next year’s budget these circulars also require estimates for budget outcome based on 9 months of spending. These revised estimates are included in a summary form in the Demand of Grants and Appropriations publication. Provisional information is available on the fiscal operations website at a quarterly basis.  <a href="http://www.finance.gov.pk/pak_fis/main.htm">http://www.finance.gov.pk/pak_fis/main.htm</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Refer to Mid-year review of the Pakistan's Economy, available at <a href="http://www.finance.gov.pk/summary/MidYearReview0506.pdf">http://www.finance.gov.pk/summary/MidYearReview0506.pdf</a></p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be “Not produced” because the Mid-Year Review of Pakistan’s Economy is a factual update of the data presented in the survey and does not present any information on the execution of the budget so far nor does it present the forecast of the budget outcome for present. It does however provide data on actual budget outcome for the previous year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Ministry of Finance website contains information about he mid-year expenditure patterns. <a href="http://www.finance.gov.pk/pak_fis/june_2007.pdf">http://www.finance.gov.pk/pak_fis/june_2007.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Ministry of Finance website presents on aggregate total expenditures for July-March 2007. <a href="http://www.finance.gov.pk/pak_fis/june_2007.pdf">http://www.finance.gov.pk/pak_fis/june_2007.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Ministry of Finance website contains this information. <a href="http://www.finance.gov.pk/pak_fis/june_2007.pdf">http://www.finance.gov.pk/pak_fis/june_2007.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This should be “Not produced” because the Mid-Year Review of Pakistan’s Economy is a factual update of the data presented in the survey and does not present any information on the execution of the budget so far nor does it present the forecast of the budget outcome for present. It does however provide data on actual budget outcome for the previous year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> All funds that are shifted from one administrative unit to another or overspending by any administrative unit of the government are validated by the national assembly as supplementary grant of demand.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Newspaper reports are the only source to public that highlights some irregularities. However, generally the procurement procedures are clear and transparent but the practice is not void of irregularities.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>c</p>
<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The revised budget includes the supplementary budget.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Annual Report of State Bank of Pakistan is released 3-4 months after announcement of the budget. Annual Report of State Bank highlights the overall performance of the economy in the preceding year and also discusses the actual outcomes of the previous year government policies.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No such item (audit of actual outcome) has been released in year-end report.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> No information is available in the document about the enacted level and actual outcome of expenditures.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Annual Report, State Bank of Pakistan 2006-07, page 52</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Annual Report, State Bank of Pakistan 2006-07, page 2</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Annual Report, State Bank of Pakistan 2006-07, pages 179-196</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Annual Report, State Bank of Pakistan 2006-07, Statistical Appendix page 114</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No such information is available in year-end report.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Auditor General of Pakistan has published audit report after 10 months of the end of fiscal year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> All expenditures are audited on the basis of a "regulatory audit."</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Please refer to the Report of Auditor General of Pakistan 2005.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>114. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> As per 1973 Constitution of Islamic Republic of Pakistan.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Auditor General of Pakistan has full discretion from constitution to undertake any audit it wish to.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget of Auditor General of Pakistan has been released by Budget Wing, Ministry of Finance, Pakistan.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No information is available for the extra-budgetary funds.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ul> <p><u>Citation:</u> Generally public have no knowledge about this constitutional right.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> National Assembly and The Senate have established Committees to scrutinized the findings of Audit Report.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In summary of audit report, an explanation is given.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Such a report is produced for internal purpose only.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Security sector is out of normal audit process. Military audits are done by Army Auditor General.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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