

**16** PEACE AND  
JUSTICE



# **POLICY, SDGs AND FIGHTING CORRUPTION FOR THE PEOPLE**



**A Civil Society Report on Pakistan's  
Sustainable Development Goal 16**



# PAKISTAN PROGRESS REPORT

## SUSTAINABLE DEVELOPMENT GOAL 16

### **Research and Support Team**

Mr. Kashif Ali

Mr. Ashfaque Ahmed

Mr. Saad Alam Angaria

Ms. Faiza Mubarak

Mr. Shaheer Masud

Ms. Maryam Khalid

### **TI Pakistan oversight**

Mr. Kashif Ali (Executive Director, TI Pakistan)

### **Layout and Design**

Mr. Syed Faraz

### **Published on**

December 31, 2023

# **SPECIAL MESSAGE**

The SDGs set out an ambitious global development agenda until the year 2030. They consist of 17 goals and a total of 169 targets. The goals broadly cover three aspects of development: economic prosperity, social development, good governance and the protection of the environment.

Among these, Goal 16 is a cross-cutting goal as it emphasizes on the critical importance of governance, and institution building as a pre-requisite for overall development and progress of any country. Keeping this in view, Transparency International Pakistan has been working at multiple levels around SDG 16 to contribute towards its implementation at national, provincial and the local levels.

This civil society parallel report exercise was conducted with an objective to provide an assessment of Pakistan's progress around four key targets of SDG 16: 16.4, 16.5, 16.6 and 16.10, which can be used as a benchmark to monitor progress towards the 2030 targets.

The current report takes stock of the reforms undertaken since July 2020 (publication of the first parallel report by TI Pakistan) and highlights the efforts of the successive government's at addressing the targets and indicators of SDG16 and also propose recommendations for addressing gap areas. I hope that the information presented in this report will help the federal and the provincial governments to use it as an input to feed into the national review on Goal 16.

Justice (R) Zia Perwez  
Chairman  
Transparency International Pakistan

# FOREWARD

I have great satisfaction in introducing Pakistan's progress report on Sustainable Development Goal (SDG) 16, for the year 2023.

The objective of this report is to assess progress towards four SDG targets linked to anti-corruption and government transparency – 16.4, 16.5, 16.6 and 16.10. A number of policy areas are covered under each of these four SDG targets. They provide a holistic overview of a country's anti-corruption progress in a way that goes beyond the narrow understanding of corruption captured by the officially presented global indicators.

TI Pakistan SDG 16 report released in July 2020 pointed out data availability gap on SDG 16 at national and provincial level. It is encouraging to note improvements in the data collection sources whereby different targets of SDG16 have been incorporated in official government surveys including Pakistan Social And Living Standards Measurement (PSLM) and Pakistan Demographic and Health Survey (PDHS).

The federal government spearheaded efforts to present Pakistan's Voluntary National Review (VNR) report 2022 for the second time during the UN High-level Political Forum on Sustainable Development (HLPF) in July 2022. However, the Voluntary National Review 2022 (VNR 2022) does not present progress on SDG 16.4 and 16.5. An effort has been made in this report to present alternative indicators and data sources which the federal and the provincial governments can use for guidance to feed into the national review on Goal 16.

The report also identifies the gaps in terms of implementation and suggests actionable recommendations. It is hoped that the Government of Pakistan and the relevant departments will utilize this report to improve the identified policy areas so as to pave the way for the effective implementation of the Agenda 2030 for Sustainable Development.

I would also like to acknowledge the contributions of the civil society, partner organizations, international organizations and government institutions whose data has been utilized for this report.

Mr. Kashif Ali  
Executive Director  
Transparency International Pakistan

# ABOUT TRANSPARENCY INTERNATIONAL PAKISTAN

Transparency International Pakistan (TI Pakistan) is the National chapter of Transparency International, established in 2002 with the aim to strengthen the global value system by making transparency and accountability more relevant in public norms. Working in collaboration with other stakeholders and institutions, TI Pakistan regularly publishes research papers, reform proposals, and manuals with the intention to disseminating information to all stakeholders, and also conducts capacity building workshops.

For further information please contact  
Transparency International Pakistan  
Plot 72F/2, Floor 1, 9th Street, Jami Commercial Street, D.H.A. Phase 7, Karachi City,  
Sindh 75500, Pakistan.  
Phone: + (92-21) 35311898  
Email: [ti.pakistan@gmail.com](mailto:ti.pakistan@gmail.com)  
Website: [www.transparency.org.pk](http://www.transparency.org.pk)

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Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of December 2023. Nevertheless, Transparency International Pakistan cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

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# EXECUTIVE SUMMARY

Officially adopted by the 193 UN member states in 2015, the Sustainable Development Goals (SDG) are a set of 17 aspirational 'Global Goals' and 169 targets which sets out a transformative agenda that aims to ensure an inclusive and sustainable world. Specific targets and indicators have been set for each goal to integrate them into national planning and policy processes and individual countries are encouraged to identify locally relevant indicators and data sources to measure progress towards achieving each SDG target. Monitoring indicators and systems embedded in SDG framework enable development investments go further, help steer decision making, improve policy designs, and foster learning about which interventions work and which do not, besides supporting productive integration with other sectors and targets within the SDGs.

As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member states to report on national progress against the 17 SDGs to the UN High-Level Political Forum (HLPF). In this regard, the Government of Pakistan for the second time submitted its Voluntary National Review (VNR) of SDG implementation in July 2022. This requirement highlights the extent of steps taken by the respective country in pursuit of sustainable development, which is to be achieved by unifying the three pillars of sustainability - economic, social and environmental.

By integrating the SDGs into the national development agenda in 2016, Pakistan demonstrated its commitment to mainstream and prioritize SDG implementation and integration across multiple sectors, right from the outset. In terms of institutional arrangements, seven SDG Support Units at federal and provincial levels were established for smooth coordination regarding the SDG implementation across the country. It is augmented by the current policy framework, also reflective of country's commitment to sustainable development. The seven pillars outlined in Pakistan Vision-2025 — People First, Growth, Governance, Security, Entrepreneurship, Knowledge Economy, and Connectivity — are aligned with the SDGs, and provide a comprehensive long-term strategy for achieving inclusive growth and sustainable development.

Keeping this in view, Transparency International Pakistan — the national Chapter of the global movement against corruption — formulated its Civil Society Report on the Goal 16 in parallel with the methodology developed by Transparency International. The first report was released by TI Pakistan in July 2020. The current report takes stock of the reforms undertaken since July 2020 (publication of the first parallel report by TI Pakistan) and highlights the efforts of the successive governments at addressing the targets and indicators of SDG16. The report also propose recommendations for addressing gap areas.

# RECOMMENDATIONS

- Pakistan has undertaken reforms and stands in full compliance with 34 out of 40 FATF Recommendations and exited FATF Grey list in October 2022. It is recommended that the institutional coordination between SBP, NACTA, FBR and other bodies is strengthened for effective implementation of the provisions of the National Anti-Money Laundering and Counter Financing of Terrorism Authority Act 2023.
- In October 2020, FBR notified a regulation through SRO924 pertaining to designated non-financial businesses and professions (DNFBP) as part of its efforts under AML/CFT. It requires DNFBPs covering accountants, real estate, and jewelry sector to provide information to the tax regulator regarding criminal record, beneficial owners, and customers records to check money laundering transactions. It is imperative that the DNFBPs put in place policies, controls and procedures, to mitigate the risks and FBR regularly monitors the implementation of those controls.
- Pakistan continued to perform poorly on Corruption Perception Index (CPI) released by Transparency International. In CPI 2022, Pakistan score 27 out of 100 and ranked 140 out of 180 countries. Efforts must be made to address reform areas proposed under different survey sources included in CPI.
- NAB has taken several steps to build capacity of its officials in accordance with the contemporary needs. NAB Annual report 2022 highlighted that 10 NAB regional Committees were formed along with establishing Anti-Money laundering and Financial Terrorism cells at national and regional headquarters, along with equipping its officers with the modern investigative techniques. However, for NAB to achieve effective results, it must become a completely autonomous and an independent anti-corruption agency.
- The political parties must have independent audits and share their funding sources, financial spending and audit reports via the internet or otherwise, for public scrutiny.
- Chapter VIII, Section 132 sub—section 5 of the Elections Act 2017 states that “...if the expenses were incurred without his [candidate] permission, it would not be deemed to be election expenses on behalf of the candidate.” This has created a gap whereby donors can inject money in campaign finances with the candidate’s accepting money off the record and deny it officially. It would render the candidate under the influence of the donor, escaping scrutiny.
- Generally lobbying happens at individuals (Public/Parliamentarians) and Business Corporation levels. And in both terms, lobbying is illegal and regulated in Pakistan. According to the Conflict-of-Interest rules, it prohibits public officials prohibits to come under any influence. Moreover, lobbying is noted allowed under the Political Parties Order 2002.

- At the level of Business/Corporations, the Competition Commission of Pakistan oversees matters related to undue influence and anti-competitive practices that could impact businesses. It is also regulated under the Competition Commission Act 2010.
- In February 2023, FBR enacted rules to require banks to document the asset declarations of the civil servants. Civil servants are required under the law to declare gifts, interests and assets which must be updated for every financial year. Members of the Parliament make their declarations with the ECP. Civil servants submit their declarations within their own departments. There is a need for proactive declaration of assets and interests by civil servants and parliamentarians.
- Efforts must be made by the federal and provincial ministries and departments to opt for functional e-procurement systems.
- The Pre-Budget Statement, Audit Report and Year-End should be published online in a timely manner.
- In October 2021 Balochistan enacted Right to Information Act 2021. Despite the passage of two years, the Information Commission has not been established yet. It is imperative that IC is established with sufficient powers and resources to ensure citizens have access to information.
- All the departments should have a separate link of Proactive Disclosure that provides complete information in line with the requirements as per the section 5 of the Right of Access to Information Act, 2017.
- The government shall ensure that civil society and media has the freedom and space to actively speak against corruption without reprisals and should strive to create an enabling environment for freedom of speech and expression.

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# THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT

**Spearheaded by the United Nations, the sustainable development goals (SDGs), also known as Transforming our World: the 2030 Agenda for Sustainable Development, is a set of 17 aspirational “global goals” and 169 targets adopted in 2015 by the 193 UN member states.**

All UN member states have committed to these global goals that are intended to steer policy-making and development funding for the period leading to 2030. Of particular relevance to the anti-corruption agenda is SDG 16 on sustainable governance, most notably targets 16.4 on illicit financial flows, 16.5 on bribery and corruption, 16.6 on transparent and accountable institutions, and 16.10 on access to information.

Global targets and indicators have been set for each goal with the expectation that they will be incorporated into national planning processes and policies. Countries are also encouraged to define national targets tailored to their specific circumstances and identify locally relevant indicators and data sources that will be used to measure

progress towards achieving each of the SDG targets.

As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member states to conduct regular national reviews of progress made towards the achievement of these goals through an inclusive, voluntary and country-led process. In addition, each year certain state parties volunteer to report on national progress to the High-Level Political Forum (HLPF), which meet every year in New York. Pakistan is among the countries which reported in 2019 and 2022. While Pakistan presented the Voluntary National Review 2022 (VNR 2022), the report failed to present progress on SDG 16.4 and 16.5.

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# RATIONALE FOR THIS SHADOW REPORT

**While governments are expected to take the lead in reviewing progress towards the Sustainable Development Goals (SDGs), national-level monitoring needs to go beyond the remit of governments to include civil society and other stakeholders.**

This shadow report is based on data collected by Transparency International Pakistan. The report has been developed in response to three key issues related to the official SDG monitoring processes: the multi-dimensional nature of SDG targets, data availability and perceived credibility of data generated by government agencies. Collectively, these limitations provide a strong rationale for an independent appraisal of the government's anti-corruption efforts in the context of the Sustainable Development Goals.

Firstly, several of the targets under Goal 16 are multi-dimensional in the sense that they measure broad concepts like "corruption" which cannot be adequately captured by a single indicator. Moreover, the indicators in the official global set do not sufficiently cover the full ambition of the targets. For instance, target 16.5 seeks a substantial reduction in corruption and bribery "in all its forms", but the only approved global indicators measure bribery between public officials and the public or business. There are no measures of corruption within or between governments or other forms of non-governmental corruption. For some targets, the selected global indicators fail to capture critical aspects. For instance, target 16.4 seeks to combat all forms of organized crime, but there is no official indicator that measures organized crime nor an indicator related to strengthening the recovery and return of stolen assets

*This shadow report seeks to provide a more comprehensive picture of national anti-corruption progress across a range of policy areas.*

Secondly, even where the official indicators are themselves capable of capturing progress towards SDG 16 targets, there is an absence of data to speak to these indicators. Many of the global SDG 16 indicators rely on data that is not regularly produced or currently have no established methodology or standards for data collection.

*This shadow reporting exercise is partly an effort to compensate for insufficient coverage of and data availability for official SDG 16 indicators by presenting alternative indicators, data sources and proxies.*

Finally, the official assessment of progress made towards the SDG targets will rely on data generated by government agencies, particularly national statistics offices. The reliability and credibility of official data may be open to question for two reasons. First, in some settings, national statistics offices may simply be overwhelmed by the task of producing data for 169 targets. Second, politically sensitive targets, such as those related to corruption and governance, require that governments assess their own efficacy; illicit financial flows (16.4) may involve government officials, corruption (16.5) may involve government elites, while governments may be restricting information, or even targeting journalists, trade unionists or civil society activists (16.10).

*Given the challenges described above, independent analysis is vital to complement and scrutinize official government progress reports related to SDGs 16.4, 16.5, 16.6 and 16.10. This shadow report is an attempt to do just that.*

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# INTRODUCTION

**The successive governments of Pakistan since 2018 have taken multiple steps in line with the targets and indicators of Sustainable Development Goal 16. These include: strengthening the anti-money laundering frameworks, bringing about amendments in Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) in 2021, 2022 and 2023, empowering regulatory bodies such as State Bank of Pakistan, Federal Board of Revenue and Security and Exchange Commission of Pakistan (SECP) to monitor financial flows, mark red flags on the suspicious transactions and data sharing for timely action.**

Government of Pakistan has undertaken crucial steps aimed at ensuring implementation of Agenda 2030 at the national level. In February 2016, the Parliament of Pakistan adopted Sustainable Development Goals (SDGs) agenda as its own developmental goals. The SDG agenda was also made part of the Pakistan Vision 2025 by Ministry of Planning, Development and Special Initiatives (MPD&SI), Government of Pakistan. In collaboration with the United Nations Development Programme (UNDP) Pakistan, the MPD&SI also launched a five-year project 'National Initiative for Sustainable Development Goals'. Under the national policy of SGD, Pakistan has set a number of targets on both the national and provincial levels alongside the indicators to measure the progress.

In 2022, MPD&SI submitted its second Voluntary National Review (VNR) 2022 at the High-Level Political Forum in July 2022. The MPD&SI is given the responsibility as a central governmental agency for the implementation, monitoring, coordinating, and evaluating the SDGs at national levels with the provincial units working under its ambit. The provincial planning ministries are tasked with coordination and assistance in across-the-board implementation of the goals.

Apart from the task forces and several sub—committees on the national and provincial

levels for SDG implementation, there are total 6 provincial support units that comprise (Punjab, Sindh, Balochistan, Khyber Pakhtunkhwa, Azad Jammu & Kashmir and Gilgit Baltistan). These units are established for mainstreaming the awareness and an effective implementation of all the 17 SDGs at national, provincial and local levels under the auspices of the MPD&SI.

In 2020, the government formed a sub-committee of National Economic Council (NEC) on SDGs under MPD&SI for strengthened institutionalization of the Agenda 2030. The VNR 2022 underlines that the 20 sub-groups of parliamentary task forces have been formed for legislation and implementation of SDG goals.

TI Pakistan Civil Society Parallel Report released in July 2020 highlighted the challenge of data availability. It is encouraging to note that that the data availability has now increased from 21 indicators to 133 in 2022. However, the data on tracking corruption and bribery remains unavailable as reflected in VNR 2022.

Pakistan has undertaken reforms and stands in full compliance with 34 out of 40 FATF Recommendations and exited FATF Grey list in October 2022. However, institutional coordination between SBP, NACTA, FBR and other bodies needs to be strengthened for effective implementation of the reforms.

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# METHODOLOGY

**The report aims to provide a broad assessment of national progress towards four SDG targets linked to anti-corruption and transparency, which are: 16.4, 16.5, 16.6 and 16.10.**

A number of policy areas are covered under each of these SDG targets to provide a well-rounded overview in a way that goes beyond the narrow understanding of corruption captured by the official global indicators.

Each policy area has been assessed against three dimensions. First, there is a scored evaluation of the country's de jure legal and institutional framework. Second, relevant country data from assessments and indices produced by civil society groups and international organizations is considered. Finally, a qualitative appraisal of the country's de facto efforts to tackle corruption is conducted.

Three dimensions of policy area assessment:

**1. Legislative and institutional framework:** A number of questions pertaining to the de jure legal framework contain "scoring" references. Scored questions are used to assign a numerical value to the country's legal framework, based on guidance provided in the question. Each numerical value will correspond to one of the following five scores:

- Dark Green / 1
- Light Green / 0.75
- Orange / 0.5
- Light Red / 0.25

- Dark Red / 0
- Grey / Not applicable or no data available

**2. Implementation and compliance:** Alongside the score, there are questions the answers to which involve brief narratives, which address de facto implementation and compliance.

**3. Third-party assessment:** Information and data from relevant third-party assessments are also included.

Questions marked with \* are considered "optional" and are only answered if they appear relevant to the national context, and where time and resources permit.

The main sources used for this research were desk research, newspaper articles, annual reports, regional reports and archives, official websites of respective Ministries and other organizations and their publications.

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# NATIONAL PROGRESS REPORT

The seven pillars outlined in Pakistan Vision-2025 — People First, Growth, Governance, Security, Entrepreneurship, Knowledge Economy, and Connectivity — are aligned with the SDGs, and provide a comprehensive long-term strategy for achieving inclusive growth and sustainable development.

In the VNR 2022, there is a considerable emphasis on the development of the report with help of all the relevant stakeholders. Civil society and other stakeholders input has been obtained through consultative meetings, virtual and physical discussions, seminars, review meetings and awareness sessions. The VNR 2022 also highlighted considerable progress on the data availability from 21 indicators in 2016 to 133 in 2022.

According to the VNR 2022, crucial insights and assistance were sought from the Civil Society Organizations (CSO). However, it is not revealed in the MPD&SI report whether there were specific consultative meetings on the SGD 16 with the CSOs.

As a central coordinating and implementing agency, MPD&SI was granted a responsibility as a national entity with the provincial units in the four provinces (Sindh, Punjab, Khyber Pakhtunkhwa, Balochistan), Azad Jammu Kashmir and Gilgit Baltistan. The provincial units fall under the national MPD&SI that assist the planning commission to implement coordinate and evaluate the progress of the SDGs. The provincial units are also empowered to bolster partnership and spearhead the SDGs implementation across the board.

The VNR report was presented for the second time at the United Nations High-Level political forum in July 2022. The report highlights the national plans and framework for SDGs implementation and underlines the the progress made. The data sources used include World Bank, PSLM, Pakistan Demographic and Health Survey (PDHS), Labour Force Survey (LFS) Pakistan Bureau of Statistics (PBS) among others. However, there is a need to organize and align data sources for targets 16.4 and 16.5. Even though the data availability improved drastically, the data on tracking corruption and bribery remains unknown.



# ANNEX: QUESTIONNAIRE FOR TARGETS 16.4, 16.5, 16.6 AND 16.10

**This questionnaire aims to provide background information regarding Pakistan’s recent developments in fighting against corruption and to provide a broad assessment of national progress towards four SDG 16 targets linked to anti-corruption and transparency: 16.4 on illicit financial flows, 16.5 on bribery and corruption, 16.6 on effective, accountable and transparent institutions and 16.10 on access to information.**

The official UN indicators for these four targets does not adequately capture the level of corruption or the status of the fight against corruption at a national level. This shadow report covers a number of policy areas under each of these four SDG targets, to provide a rounded overview in a way that goes beyond the narrow understanding of corruption captured by the official global indicators.

Each policy area was assessed against three dimensions. First, there was a scored evaluation of the country’s de jure legal and institutional framework. Second, relevant country data from assessments and indices produced by civil society groups and international organizations was considered. Finally, a qualitative appraisal of the country’s de facto efforts to tackle corruption was conducted.

Three dimensions of policy area assessment:

**1. Legislative and institutional framework:** A number of questions pertaining to the de jure legal framework contain “scoring” references. Scored questions are used to assign a numerical value to the country’s legal framework, based on guidance provided in the question. Each numerical value will correspond to one of the following five scores:

- Dark Green / 1
- Light Green / 0.75
- Orange / 0.5

- Light Red / 0.25
- Dark Red / 0
- Grey / Not applicable or no data available

**2. Implementation and compliance:** Alongside the score, there are questions the answers to which involve brief narratives, which address de facto implementation and compliance.

**3. Third-party assessment:** Information and data from relevant third-party assessments are also included.

Questions marked with (\*) are considered “optional” and are only answered if they appear relevant to the national context, and where time and resources permit.

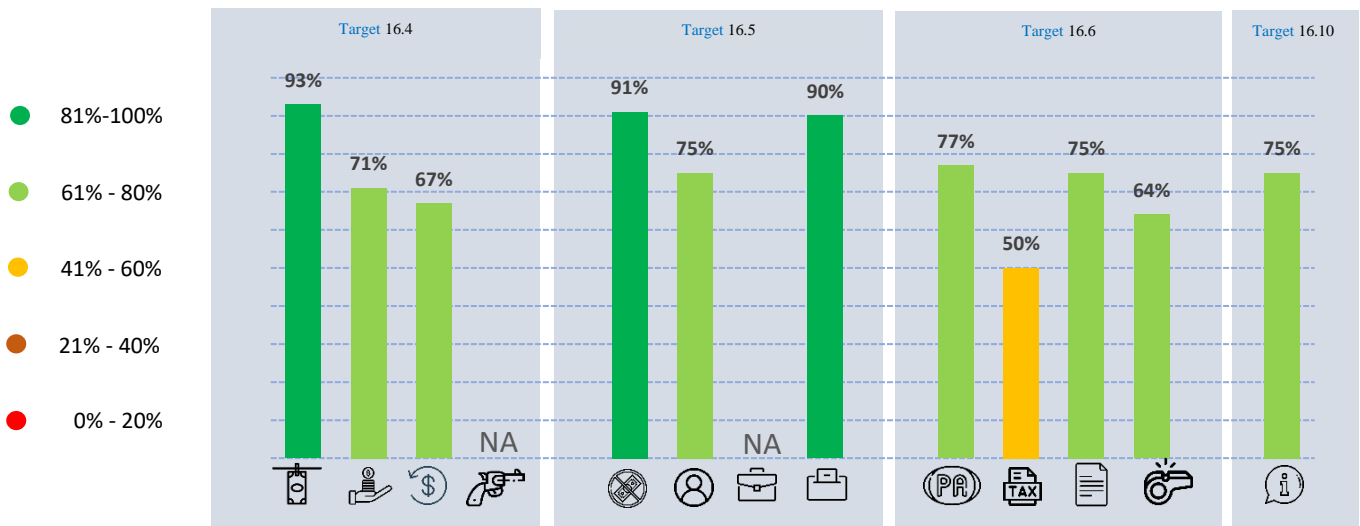
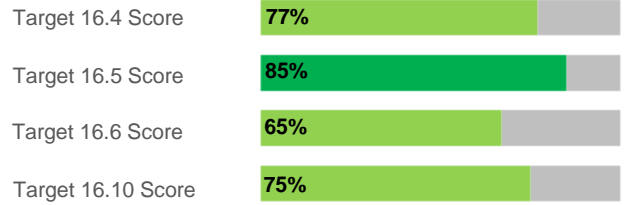
The research in Pakistan was completed in December 31, 2023. The main sources used for this research were desk research, newspaper articles, annual reports, regional reports, Transparency International publications and archives, official websites of respective Ministries and other organizations and their publications.

# COUNTRY LEGAL

# SCORECARD\*

# PAKISTAN

## SDG AGGREGATE VALUE



## POLICY AREA

### Target 16.4

- Anti-Money Laundering
- Beneficial Ownership
- Asset Recovery
- Arms Trafficking

### Target 16.5

- Anti-Corruption Framework and Institutions
- Private Sector
- Transparency in Lobbying
- Transparency in Party & Election Campaign Finance

### Target 16.6

- Transparency and Integrity in Public Administration
- Fiscal Transparency
- Integrity in Public Procurement
- Whistleblowing

### Target 16.10

- Access to information

\* This scorecard is simply intended to assess whether a given country's legislative and institutional anti-corruption framework is in line with international best practice. It does not assess compliance with the legislative framework or the effectiveness of its implementation.

# BACKGROUND

## 1. NATIONAL SDG IMPLEMENTATION PLAN AND MONITORING PROCESS

Indicator number	1.1
Indicator question(s)	Has the government taken steps to develop an SDG action plan on how to implement the Agenda 2030 at the national level?
Response	<p>Government of Pakistan has undertaken multiple steps to ensure implementation of Agenda 2030 at the national level. Right from the outset, in February 2016, the Parliament of Pakistan adopted Sustainable Development Goals (SDGs) agenda as its own national development goals. The SDG agenda has also been embedded in Pakistan Vision 2025 by the Ministry of Planning, Development and Special Initiatives (MPD&amp;SI), Government of Pakistan. The MPD&amp;SI has also launched a five-year project 'National Initiative for Sustainable Development Goals' jointly with United Nations Development Programme – UNDP Pakistan. The National SDG Framework encompasses a set of targets and indicators at federal and provincial levels.</p> <p>In 2018, the Planning Commission of Pakistan developed and launched a national framework for the SDGs encompassing a national vision, plan and strategy aligning with the national development goals followed by the launch of an analytical Basis and Policy Framework report “Inclusive and Sustainable Development”.</p> <p>In 2022, Pakistan experienced floods which affected the national pace of achieving Sustainable Development Goals (SDGs). The floods affected 33 million people and resulted in economic losses worth \$30 billion. To meet the targets, the Ministry of Planning Development and Special Initiatives (MPD&amp;SI) has conducted several review meetings of the SDGs, approved several projects worth billions and has conducted awareness and capacity building sessions. Pakistan ranks 128 out of 166 countries on Sustainable Development Report SDG Index 2023. Pakistan’s SDG Index score stands at 59 which is 7.8 points below the regional average of 67.2. On SDG 16 (Peace, Justice and Strong Institutions), Pakistan’s progress remains marred by significant and major challenges.</p> <p>References</p> <ol style="list-style-type: none"> <li><a href="https://sustainabledevelopment.un.org/memberstates/pakistan">https://sustainabledevelopment.un.org/memberstates/pakistan</a></li> <li><a href="https://www.sdgpakistan.pk/">https://www.sdgpakistan.pk/</a></li> <li><a href="https://www.pc.gov.pk/web/press/get_press/168">https://www.pc.gov.pk/web/press/get_press/168</a></li> <li><a href="https://www.pc.gov.pk/web/press/get_all">https://www.pc.gov.pk/web/press/get_all</a></li> <li><a href="https://dashboards.sdgindex.org/profiles/pakistan">https://dashboards.sdgindex.org/profiles/pakistan</a></li> <li><a href="https://edition.cnn.com/2022/08/25/asia/pakistan-flooding-climate-minister-intl-hnk/index.html">https://edition.cnn.com/2022/08/25/asia/pakistan-flooding-climate-minister-intl-hnk/index.html</a></li> </ol>

Indicator number	1.2
Indicator question(s)	Which government body or bodies are in charge of the implementation of the national SDG implementation process, and in particular concerning the implementation of SDG 16?
Response	<p>At the federal level, Ministry of Planning Development &amp; Special Initiatives (MPD&amp;SI) has been assigned responsibility of SDGs implementation and developing national SDG plans. While at the provincial level, Planning &amp; Development Departments are designated to facilitate vertical and horizontal coordination different levels of the government.</p> <p>Federal and provincial SDG units are responsible for mainstreaming SDGs in national and provincial plans and policies; strengthening their SDGs monitoring, reporting and evaluation capacities; allocating financial resources; and</p>

undertaking innovative approaches to accelerate progress on priority SDGs. The federal SDG unit monitors and coordinates as a central coordinating unit. The units are also working to create awareness among stakeholders about the SDG Agenda and facilitate their coordination and communication.

To facilitate implementation of national SDG agenda, National and Provincial Parliamentary SDG Task Forces have been established. Moreover, one federal and 6 provincial (Punjab, Sindh, Balochistan, Khyber Pakhtunkhwa, Azad Jammu & Kashmir and Gilgit Baltistan) SDG Support Units have been established to ensure effective implementation of SDGs using Mainstream, Accelerate and Policy Support approach. The federal SDG unit oversees the implementing of all the 17 SDGs.

#### **Federal P & D Focal Person on SDGs**

Mr. Muhammad Ali Kemal

Chief (SDG)/Project Director

Ministry of Planning Development and Special Initiatives (MPD&SI), Islamabad

Phone: 0321-5333578

Email [m.alikemal@gmail.com](mailto:m.alikemal@gmail.com), [ali.kemal@undp.org](mailto:ali.kemal@undp.org)

#### **Sindh P&D Focal Person on SDGs**

Mr. Naveed Ahmed Shaikh

Project Manager

P&D Board Sindh SDGs Support Unit, D-50, P.E.C.H.S, Block 6, Shahrah-e-Faisal, Karachi, Pakistan

Email: [info@undp.org.pk](mailto:info@undp.org.pk)

#### **Punjab Focal Person on SDGs**

Ms. Maheen Rashid

OIC/Economic Policy Analyst, P&D Board, Government of Punjab

Phone: +92 (042) 992 3291

Email: [info.sdgs@punjab.gov.pk](mailto:info.sdgs@punjab.gov.pk)

Ayub Chowk, Johar Town, Lahore, Pakistan

#### **KP Focal Person on SDGs**

Mr. Ali Raza Khan, Director General SDU

P&D Department, Government of Khyber Pakhtunkhwa

Civil Secretariat, Peshawar

Ph No: 091-9211053

Cell: 0333-9508755

[alirazakhatki@gmail.com](mailto:alirazakhatki@gmail.com)

#### **Gilgit Baltistan Focal Person on SDGs**

Ms. Najma Parveen

Focal Person for SDGs

Email:

[najmafarman@gmail.com](mailto:najmafarman@gmail.com)

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Indicator number	1.3
Indicator question(s)	Has civil society been able to contribute to the selection of national indicators concerning SDG 16 and have there been any formal discussions about how anti-corruption targets will fit into the implementation of a national SDG plan?
Response	<p>In the Voluntary National Review Report released in July 2022, the federal Ministry of Planning Development and Special Initiatives (MPD&amp;SI) has emphasized on the inclusivity of the civil society organizations. The report underlines the participation of the civil society organizations through extensive consultations and meetings (virtual and in-person). The VNR 2022, presents the foundation and the framework for the implementation of the SDGs at all levels in Pakistan.</p> <p>In February 2022, the Ministry of Information Technology and Telecommunication released Cloud First Policy of Pakistan which aims to contribute to enabling cross-sector socio-economic and transformation, and interaction for achievement of sustainable development goals.</p> <p>VNR 2022 highlights that over the period 20 sub-groups of parliamentary task forces have been formed for the SDGs implementation at the parliament and legislative level. The report highlights that the government has aligned various indicators of SDG16 with different national level surveys, including, Pakistan Demographic and Health Survey and Pakistan Social and Living Standards Measurement (PSLM). While the data lag is apparent on SDG 16.4 and 16.5, data is being collected particularly on SDG 16.1.1, 16.1.3, 16.6, 16.9 and 16.10. This highlights the need for more robust data collection to measure and track the status and implementation of the SDG 16 in Pakistan.</p>

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Indicator number	1.4
Indicator question(s)	Has the development of national SDG implementation reports relating to SDG 16 been open and inclusive?
Response	<p>Government institutions tasked for monitoring and implementing the SDGs have been confined to the government data, without considering data produced by civil society and independent sources. The MPD&amp;SI has organized conferences and consultation meetings to discuss the implementation gaps around SDGs in Pakistan. However, most of these activities have been restricted to government agencies with limited inclusion/participation of civil society.</p> <p>The MPD&amp;SI's Voluntary National Review of 2022 takes an inclusive approach in addressing the SDGs challenge. According to the report, it is formulated with the help of insights from people from different walks of lives, institutions, civil society, politicians, think tanks and other relevant stakeholders. The report also underlines that for the purpose of strengthening the implementation, it has sought help from various stakeholders including private sector and civil society.</p>

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Indicator number	1.5
Indicator question(s)	How do you assess the quality of the official assessment and the data provided in official implementation reports for targets 16.4, 16.5, 16.6 and 16.10?
Response	The target 16.4 and 16.5 deal with the prevention of illegal financial movement and fighting corruption in all forms. In the latest Voluntary National Review 2022

released by the Ministry of Planning Development and Special Initiatives (MPD&SI) the data on the targets 16.4 and 16.5 is not included.

Moreover, the target 16.6 concerns the government spending on its population and satisfaction of people by the government services. The VNR 2022 highlights certain targets using indicators from United Nations Development Programme (UNDP). The data is accounted for the indicators — such as Basic Health Unit, Family Planning Unit, Health/Clinic Hospital, Primary School, Middle School and High School — showing considerable improvement till 2020 as compared to 2015.

With respect to the target 16.10.1 that deals with the public access to information and protection of basic freedom, the VNR 2022 does not include any data on target 16.10.2.

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Indicator number	1.6
Indicator question(s)	Are there any salient corruption or governance issues which are omitted or not adequately addressed in the official national report?
Response	<p>In 2021, Federal Ministry of Planning Development and Special Initiatives released a report on the status of SDGs in Pakistan. While the report highlights improvements, data gaps were observed in the targets 16.4, 16.5, 16.6 and 16.10.</p> <p>In July 2022, the MPD&amp;SI released Voluntary National Review highlighting government approach and the measures taken to achieve the SDGs. The report highlighted that to strengthen the implementation mechanism in an organized way, a sub-committee of the National Economic Council (NEC) on SDGs was established in August 2021 for formulating evidence-based policy.</p> <p>The report also indicated considerable progress in several areas including poverty and inequality. While the report refers to the baseline data from 2015-2016 and the progress made. There is no mention of data on indicators associated with corruption.</p>

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## 2. RECENT DEVELOPMENTS

Indicator number	2.1
Indicator question(s)	Has the country adopted a national anti-corruption action plan?
Scoring	● 1: A national anti-corruption action plan has been adopted
Response	<p>Yes, National Anti-Corruption Strategy (NACS) was launched in 2002 along with proposed timelines for Implementation Action Plan under the presidency of Gen Pervez Musharraf.</p> <p>NAB established 60 Prevention Committees throughout the country to identify loopholes and deliberate on ways and means in consultation with concerned line departments to ease out their service delivery systems to address the problems of people at large.</p> <p>For effective pointing out of the financial malpractices, NAB in February 2021 established Combine Investigation Team (CIT) consisting of senior supervisory officers to assist the bureau in its activities and methods so that the standard of operations is improved. Another purpose of CIT was to ensure the high-quality substantial investigations.</p> <p>In July 2021, NAB established an anti-Money Laundering Cell in its headquarters in Islamabad with the goal to ensure compliance, monitoring and coordination with National FATF Secretariat and the stakeholders.</p> <p>In February 2022 NAB started the process to revamp the prosecution division to ensure the mega corruption cases involving money laundering, assets beyond means, illegal housing societies, etc. are reached to their logical conclusion.</p> <p>In February 2022, NAB also made public data about mega corruption and other cases under trial. NAB revealed that 1,237 references were under trial with a cumulative value of around Rs. 1,335 billion. It was highlighted that out of 179 mega corruption cases of NAB, 66 were concluded whereas 93 were under trial.</p> <p>To improve the efficiency of the officials, NAB also established Pakistan Training and Research Academy in 2021 to develop capabilities of operations keeping in view the need of the current times and sophistication of the financial crimes and white-collar crimes.</p>
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Indicator number	2.2
Indicator question(s)	___% of respondents state that their government performs “well” at fighting corruption in government, according to Transparency International’s Global Corruption Barometer.
Response	According to Transparency International’s ‘People and Corruption: Asia Pacific Global Corruption Barometer 2017’, 40-50% of the respondents in Pakistan state that the respective government performs well at fighting against corruption in the public sector.
References	<p>a) <a href="https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer">https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer</a></p> <p><a href="https://www.transparency.org/en/cpi/2020/index/pak#">https://www.transparency.org/en/cpi/2020/index/pak#</a></p>

Indicator number	2.3
Indicator question(s)	Has your country's current political leadership made public declarations about fighting corruption in the past two years? Have there been high-level commitments by the current administration to strengthen the legal framework, policies or institutions that are relevant to preventing, detecting, and prosecuting corruption?
Response	<p>The country's leadership has made commitments to ensure corruption free society and calling upon a holistic approach to fight against the menace of corruption.</p> <p>At the special session of the UN General Assembly in June 2021, Pakistan's Permanent Representative to the United Nations, Ambassador Munir Akram highlighted six major points regarding anti-corruption, which he identifies as the main reason for the underperformance of developing economies. These points include establishing a global beneficial ownership registry, eliminating safe havens for stolen assets and making legal instruments for their return, nullifying contracts based on corruption money, imposing a minimum global corporate tax and eliminating tax havens, promoting collective action against illicit finances, and removing disparate entities that impede efforts against corruption.</p> <p>President of Pakistan Dr. Arif Alvi, on International Anti-Corruption Day 2023 called for a whole of a society approach to fight the disease of corruption, urging the nation to establish a united front.</p> <p>Prime Minister Shehbaz Sharif in December 2022 also underlined his government's commitment and efforts to eliminate corruption and urged political parties for a road map for ending the menace of corruption. He highlighted in December 2022 during a message on the International Anti-Corruption Day that NAB was used for political victimization rather than ending corruption.</p> <p>In August 2022, PM Shehbaz-led coalition government enacted NAB Amendment Act curbing the powers of the watchdog. As per the NAB Amendment 2022 bill, cases of less than Rs 500 million will not fall under the ambit of the national watchdog. The amendment also specified the jurisdictions of the area where a crime takes place. For instance, if a financial crime took place in a certain jurisdiction, it will not be trialed in the court other than that jurisdiction. Moreover, the assistance to NAB by the government of Pakistan's organizations was also withdrawn.</p>
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Indicator number	2.4
Indicator question(s)	Is there evidence that laws and policies are not equally applied to all officials, resulting in an increased risk for misuse of power and grand corruption?
Response	<p>According to the GAN Integrity Report 2017, citizens' perception based on their experience with public officials indicates high prevalence of corruption especially among police and judiciary, the upholders of law and order. Most of the politicians that are being tried on multiple accounts most often go unpunished for crimes of corruption committed by them. Political corruption eventually facilitates criminal enterprises within the country leading to the formation of grand corruption rings i.e. land mafia, money laundering etc.</p> <p>Pakistan has been demoted to rank 140 out of 180 countries according to the Corruption Perceptions Index 2022 compiled by Transparency International which focuses on public sector corruption.</p> <p>Two major controversies that expose the misuse of power and cause public suffering are, namely, Ring Road Rawalpindi and Bahria Town Karachi. The Ring Road controversy came about as an alignment change was made in the</p>



construction of a motorway to lessen the traffic load of the Twin Cities. The reports showed that the alignment change was less technically favorable and more beneficial to private profiteers and housing society owners. Further investigations are ongoing and there have been dismissals of and resignations from officials.

The issue regarding Bahria Town violating the rights of local people has been reported time to time in the media. The coercion and harassment by the officials of the Bahria Town has been ongoing for several years, forcing people to evacuate their own lands. A news report in June 2021 also indicated that the realtor allegedly used local authorities, destroyed homes, and incarcerated people in dubious cases. The tactics used were destroying infrastructure such as tube wells and razing homes. These were captured by circulating videos from social media. There had been several protests by local rights groups and parties against the gated community's purported illegal conduct to force people out of their lands.

Supreme Court in May 2018 noted illegal acquisition of land from Malir Development Authority, rendering all the transfers null and void. After reaching a deal for paying back money, Bahria Town in 2019 agreed to pay Rs 460 billion to the state. Till November 2023, Bahria town paid Rs 60 billion and requested for settlement.

Due to the current situation concerning the housing society, Bahria Town reportedly caused strain on the community with loss of agricultural land.

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Indicator number	2.5
Indicator question(s)	Have there been significant anti-corruption reforms or advances in the fight against corruption in the past two years?
Response	<p>The amendments to the Anti-Terrorism Act, 2020 updated the penalties of violation which were deemed as insufficient in the original 1997 bill. Non-compliance of any legal person or body corporate has also become punishable. There are now prohibitions against loans or financial assistance to any personnel associated with banned groups/terror outfits, a prompt freezing of such personnel's assets has also been enacted, and there are now stricter fines on any person that facilitates another person's involvement in a terrorist act through money, property or travel. The investigation techniques in cases of money laundering/terrorism financing (ML/TF) have also been updated.</p> <p>The amendments to the Anti-Money Laundering Act, 2020 enforce greater financial penalties and stricter sentences on violators of the Act. Particular attention has been given to the issue of terror financing, which is a key area where Pakistan is underperforming in line with FATF compliance. Multiple definitions have been updated for legal clarity and the functions and powers of anti-money laundering/combating of terror financing (AML/CFT) authorities have also been clearly defined. A National Executive Committee (NEC) has been established to facilitate better collaboration between different agencies and authorities, along with the creation of an oversight body for Self-Regulatory Bodies (SRBs) for greater scrutiny and accountability. Offences under Section 21 have been changed to "cognizable" from "non-cognizable", in line with FATF recommendations, which expedites the arrest of violators and acts as a greater deterrent.</p>

The introduction of the Mutual Legal Assistance (Criminal Matters) Act, 2020 formalizes the processes of requesting and providing legal assistance to and from foreign governments. This Act streamlines international cooperation in criminal matters, many of which involve foreign institutions, especially in the case of financial crimes such as ML/TF. Pakistan may also, according to the Act, refuse assistance to a foreign government in the interest of national security.

The amendments to the Companies Act, 2020 and Limited Liability Partnership Act, 2020 were jointly introduced to curb benamidaars and money launderers, and to ensure the policies of private companies remain in line with FATF recommendations. Bearer shares have been delegitimized with heavy penalties upon failure to comply by registering and cancelling such shares. It is now compulsory to retain information and records of ultimate beneficial owners and limited liability partnerships for a better tracking of the money trail with heavy fines for failure to comply.

The Islamabad Capital Territory Trust Act, 2020 and the Islamabad Capital Territory Waqf Procedure Act, 2020 were jointly introduced to oversee trusts and 'waqf' properties in the Islamabad Capital Territory (ICT). The Acts call for the registration, administration and monitoring of trusts in the ICT to meet the FATF immediate outcome 3 (IO3). However, this does not apply to trusts currently functioning. The Acts formalize the overview of 'waqf' properties, defined as a religious, pious or charitable property in accordance with Islamic law, by the appointment of an official 'auqaf' to oversee them.

In the past two years, there have been consistent efforts to curb corruption and detain those involved in such practices. NAB Chairman Lt. Gen. (R) Nazir Ahmed said on International Anti-Corruption Day in December 2023 that NAB recovered Rs. 2.3 trillion besides saving the national treasury over US \$10 billion.

Besides, the asset recovery unit (ARU) was also formed under the government of Mr. Imran Khan in 2018. In the latest figures released by the Cabinet division in May 2022, the ARU helped recover Rs 426.4 billion in the last three years.

According to the NAB Annual report 2022, 10 NAB regional Committees were created at the national and provincial levels for reform proposals in various government offices. One of the strategies by the NAB according to the NAB Annual 2022 report was spreading awareness regarding corrupt practices with the inclusive approach.

The detailed NAB Annual 2022 report also mentions that NAB has established Anti-Money laundering and Financial Terrorism cells at national and regional headquarters. NAB also established its Pakistan Anti-Corruption Academy (PACA) in February 2021 for capacity building of its officials and prosecutors on a daily basis keeping in view the contemporary requirements.

Moreover, the national accountability watchdog also established in February 2021 a Forensic Science LAB in NAB Rawalpindi for digital forensic analysis and other data analysis obtained in the process of investigations.

In December 2023, NAB Karachi revealed that it has successfully concluded the Hyderabad-Sukkur Motorway M-6 financial embezzlement case with a recovery amount of Rs 1.28 billion.

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Indicator number	2.6
Indicator question(s)	How do you assess the space for civil society and the media to investigate and highlight corruption risks and cases, and to demand accountability from the country's political and economic elite?
Response	<p>In the last 6-7 years, various legislations and amendments have been enacted which have eroded freedom of expression. These include, Prevention of Electronic Crimes Act, 2016, and later amended on February 18, 2022. It has restricted people, company or organization from criticizing government officials and members of the judiciary. Under this amendment, the definition of the "natural persons" was also broadened which considered organizations and institutions as well, in the name of crackdown on the spread of fake information.</p> <p>In October 2021, the Removal Blocking of Unlawful Online Content Rules 2021 law stipulated to block online information, handing the government vast authority over cracking down any information it considers inappropriate.</p> <p>Under the PECA 2022 Ordinance, defamation of the officials would be a criminal and non-bailable offense with harsh penalties on the perpetrators. Such laws have eroded the ability of the civil society members, journalists, and whistleblowers to highlight the malpractices of the government officials and impinged upon the freedom of speech. As the amendment was aimed to axe the dissemination of the disinformation, it has greatly undermined the transparency and accountability in the government offices. These laws have also bestowed extensive powers to the government who will be deciding what misinformation is and what is not.</p> <p>As these laws were being enacted, there was a considerable uproar from the human rights groups and similar organizations fearing extensive governmental control over information and suppressing the truth behind such laws.</p>

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## Target 16.4: “By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime”

### 3. ANTI-MONEY LAUNDERING

Indicator number	3.1
Indicator question(s)	Has the country adopted a law to criminalize money laundering, in line with recommendation 3 of the FATF?
Scoring	● 0.75: Largely Compliant (LC)
Response	Pakistan remains ‘largely compliant’ on FATF recommendation 3, as the government did not request a re-rating on this particular recommendation in the 4 <sup>th</sup> Follow-up Report, Mutual Evaluation of Pakistan dated July 2022.
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Indicator number	3.3
Indicator question(s)	Are financial institutions (banks) prohibited by law from keeping anonymous accounts and are they required to undertake due diligence on their customers, in line with FATF recommendation 10?
Scoring	● 1: Financial institutions are prohibited by law from keeping anonymous accounts; they are also required to undertake due diligence on their customers, in line with FATF recommendation 10
Response	Pakistan was upgraded from ‘partially compliant’ to ‘compliant’ on FATF recommendation 10 in 2022 after meeting the required criteria.
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Indicator number	3.4
Indicator question(s)	Are financial institutions required by law to inform relevant authorities when they suspect (or have reasonable grounds to suspect) that funds are the proceeds of criminal activity, in line with FATF recommendation 20?
Scoring	● 1: Financial institutions are required by law to inform relevant authorities when they suspect or have grounds to suspect that funds are the proceeds of criminal activity, in line with FATF recommendation 10
Response	Pakistan in February 2021 was re-rated from ‘partially compliant’ to ‘compliant’ on FATF recommendation 10 by meeting both criteria. The Amendments in the Financial Monitoring Unit (FMU) 2010 Act allowed the banks and authorities under section 7 to report suspicious transactions and coordinate with the international entities without undergoing administrative process no later than seven days.
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Indicator number	3.5
Indicator question(s)	Are designated non-financial businesses and professions (DNFBPs) – casinos, real estate agents, jewelers, lawyers, notaries, other legal professionals, accountants, and trust and company service providers – required to carry out customer due diligence, to keep records, and to report suspicious transactions to the financial intelligence unit, in line with FATF recommendations 22 and 23?

Scoring	● 1: Designated non-financial businesses and professions by law are required to carry out customer due diligence, to keep records and to report suspicious transactions, in line with FATF recommendations 22 and 23.
Response	<p>Pakistan has been re-rated from 'non-compliant' to 'largely compliant' on FATF recommendations 22 and 23 in Oct 2020, by mostly meeting all five criterions. The AML Act 2020 has implemented basic customer due diligence (CDD) and record keeping obligations which covers all DNFBPs.</p> <p>In October 2020, Federal Board of Revenue notified a regulation pertaining to designated non-financial businesses and professions (DNFBP) under AML/CFT regulations by SRO924 notification. This law directs all the DNFBPs to provide information to the tax regulator regarding financial flows, beneficial owners, and suspicious financial activity and so on. This way Pakistan tightened its grip on monitoring of the financial activities. Under this law, realtors, jewelers and accountants fell under the oversight of the FBR in order to prevent terror money to be parked there.</p> <p>In March 2023, FBR also promulgated a rule through SRO290 of 2023 to retrieve laundered money from DNFBPs.</p>
	<p>References</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.sbp.org.pk/lframe/Revised-AML-CFT-Regulations.pdf">http://www.sbp.org.pk/lframe/Revised-AML-CFT-Regulations.pdf</a></li> <li>2. <a href="https://www.dawn.com/news/1741010">https://www.dawn.com/news/1741010</a></li> <li>3. <a href="https://www.dawn.com/news/1582582">https://www.dawn.com/news/1582582</a></li> <li>4. <a href="https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-fur/APG-Pakistan-FUR-2022.pdf.coredownload.inline.pdf">https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-fur/APG-Pakistan-FUR-2022.pdf.coredownload.inline.pdf</a></li> </ol>

Indicator number	3.8
Indicator question(s)	Has the country signed the multilateral competent authority agreement on the exchange of country-by-country reports on key indicators of multinational enterprise groups?
Scoring	● 1: Yes
Response	Yes, Pakistan is a signatory of the OECD agreement on the exchange of Country-by-Country Reports on key indicators of multinational enterprise groups.
	<p>References</p> <ol style="list-style-type: none"> <li>1. <a href="https://www.oecd.org/tax/exchange-of-tax-information/CbC-MCAA-Signatories.pdf">https://www.oecd.org/tax/exchange-of-tax-information/CbC-MCAA-Signatories.pdf</a></li> </ol>

Indicator number	3.9
Indicator question(s)	Has the country signed the competent authority multinational agreement on automatic exchange of financial account information?
Scoring	● 1: Yes
Response	Yes, Pakistan is a signatory of the Multilateral Competent Authority Agreement on automatic exchange of financial account information
	<p>References</p> <ol style="list-style-type: none"> <li>1. <a href="https://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf">https://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf</a></li> </ol>

Indicator number	3.10
Indicator question(s)	How is the jurisdiction's performance on the exchange of information for tax purposes on request assessed by the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes?
Scoring	● 0.75: Largely Compliant (LC)
Response	Pakistan rates 'largely compliant' in the exchange of information on request (EOIR) round 1 and round 2.
References	<a href="https://www.oecd.org/tax/transparency/country-monitoring/">https://www.oecd.org/tax/transparency/country-monitoring/</a>

Indicator number	3.11
Indicator question(s)	What is the country's score in the Basel Institute on Governance's Basel Anti-Money Laundering Index?
Response	Pakistan scored 5.4 out of 10 and ranks 61 out of 152 countries on the Basel Anti-Money Laundering Index 2023, which assesses the risk of money laundering and terrorist financing (ML/TF) of countries around the world.
	References 1. <a href="https://index.baselgovernance.org/map">https://index.baselgovernance.org/map</a>
Indicator number	3.12
Indicator question(s)	What is the country's secrecy score in the Tax Justice Network's Financial Secrecy?
Response	Pakistan scores 66 out of 100 on Tax Justice Network's Financial Secrecy Index 2022. Pakistan ranks 74 out of 141 countries with the overall FSI value: 159.
	References 1. <a href="https://fsi.taxjustice.net/en/introduction/fsi-results">https://fsi.taxjustice.net/en/introduction/fsi-results</a>
Indicator number	3.13
Indicator question(s)	What is the estimated illicit financial outflow of funds from your country in the latest available year, according to Global Financial Integrity?
	<a href="http://www.gfintegrity.org/issues/data-by-country">http://www.gfintegrity.org/issues/data-by-country</a>
Response	According to the Global Financial Integrity Map of Secrecy Jurisdictions, in 2021, Pakistan lost close to \$800 million to tax havens.
	References 1. <a href="https://gfintegrity.org/dc-forum/map-of-secrecy-jurisdictions/">https://gfintegrity.org/dc-forum/map-of-secrecy-jurisdictions/</a>
Indicator number	3.14
Indicator question(s)	Is there evidence that money laundering is effectively prosecuted? <i>If available, please provide the following statistics from the two most recent years: The number of criminal investigations for money laundering (ML) activity; the number of prosecutions for ML activity; the number of ML convictions (number of cases and individuals convicted); average length of custodial sentences imposed for ML convictions; average value of fine imposed on ML convictions; number of sanctions imposed for ML offences; value of proceeds of crime, instrumentalities, or property of equivalent value confiscated. FATF considers these statistics to be particularly useful, the data is likely to be included in the most recent mutual evaluation report.</i>
	<a href="http://www.fatf-gafi.org/publications/mutualevaluations">http://www.fatf-gafi.org/publications/mutualevaluations</a> .
Response	The country has introduced effective mechanisms to investigate and prosecute instances of money laundering. This includes addressing the technical compliance deficiencies resulting in Pakistan's compliance either "largely compliant" or "compliant" on 38 FATF recommendations, and exiting FATF grey list in October 2022.
	References 1. <a href="https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-fur/APG-Pakistan-FUR-2022.pdf.coredownload.inline.pdf">https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-fur/APG-Pakistan-FUR-2022.pdf.coredownload.inline.pdf</a>
Indicator number	3.16
Indicator question(s)	Have there been any noteworthy changes or developments in the past two years that indicate an improvement or deterioration in the framework or practice to prevent and fight money laundering?
Response	In the past two years successive governments have undertaken reforms aimed at strengthening the anti-money laundering frameworks in the country.

After making legal progress on the anti-money laundering, and countering financing of terrorism, Pakistan exited the FATF Grey list in October 2022. Pakistan was able to complete its obligations on the Action Plans of 2018 and 2021. In 2022, Pakistan complied on total 34 items before the deadline set by the FATF of September 2022 by strengthening its terror financing laws and anti-money laundering regime.

In October 2019, the government led by Prime Minister Imran Khan established an FATF cell in Islamabad in federal interior ministry to coordinate efforts as per the Paris-based watchdog's recommendations. Later, the government, in order to identify gaps conducted wide consultation with the stakeholders and the members under national FATF secretariat such as State Bank of Pakistan, Federal Board of Revenue, ministry of Interior, Ministry of Finance and national Accountability Bureau.

Resultantly, government modified and enacted several laws relating to Anti-Money Laundering (AML), Combating the Financing of Terrorism (CFT) and anti-terrorism laws. Importantly, the government amended the Anti-Money Laundering Act of Pakistan (the AML Act, 2010) in February 2020. The AML amendment empowered authorities to detain money laundering suspects without warrants. Under the same act, AML/CFT regulators were set up comprising SBP, Securities and Exchange Commission of Pakistan (SECP), FBR, National Savings Supervisory Board, Institute of Chartered Accountants Pakistan (ICAP), Institute of Costs and Management Accountants of Pakistan (ICMAP) and Pakistan Bar Council.

In the national edifice to meet the FATF conditions, a National Executive Committee of AML/CFT Regulators and law enforcement agencies (LEAs) in 2019 was also established for implementation and monitoring of the Action Plan.

In September 2021, Pakistan also formulated a list of terrorist entities and handed to real estate agents intended to ban the proscribed terrorist organizations to buy property in Pakistan.

In January 2021, to meet the FATF conditions, the SBP also carried out amendments in provisions of Anti-Money Laundering, Combating the Financing of Terrorism & Countering Proliferation Financing (AML/CFT/CPF).

Further, the amendment on 2020 also allowed the Financial Management Unit (FMU) to share information about money laundering with foreign entities, without undergoing the administrative process. Banks were also directed under the law to highlight and bring into light suspicious transactions forthwith with the FMU.

In 2020, the government also enacted AML/CFT Sanctions Rules. After these crucial legislations, Pakistan's obligations toward FATF were deemed completed in June 2022.

In August 2023, government also passed a crucial "National Anti-Money Laundering and Counter Financing of Terrorism Authority Bill" for establishment of an authority to oversee the AML/CFT matters comprising the SBP, NACTA, FBR, among others officials from the federal bureaucracy and the government officers from the four provinces, Azad Kashmir and Gilgit-Baltistan. This body is intended to oversee national efforts and coordinate with the international entities in an institutionalized manner.

In September 2023, SECP also introduced new amendments into its Anti-Money Laundering and Countering Financing of Terrorism (AML/CFT) Regulations, 2020 aimed to strengthen the legal framework of countering money laundering and terror financing vis-à-vis keeping the financial system intact. This law empowered the regulator to seek help from a third party for rigorous monitoring and verify customer's information. Under the new amendment of 2023, the commission was also empowered to apply for the prevention of risks in foreign countries regarding AML.

In September 2022, an onsite visit by FATF team to observe the implementation was termed satisfactory with Pakistan meeting the 34 items in total. At the end, in October 2022, Pakistan exited the FATF Grey list.

The governments in the past have fulfilled their broad commitments, also endorsed by the FATF regarding the consolidation of its AML regime. The last government led by PM Shehbaz Sharif also introduced follow-up laws to institutionalize Pakistan's attempt to counter illicit financial activities and save Pakistan from punitive measures of the Paris-based regulator.

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3. [http://www.na.gov.pk/uploads/documents/1556805307\\_895.pdf](http://www.na.gov.pk/uploads/documents/1556805307_895.pdf)
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10. <https://www.dawn.com/news/1768364>

#### 4. BENEFICIAL OWNERSHIP TRANSPARENCY

Indicator number	4.1
Indicator question(s)	To what extent does the law in your country clearly define beneficial ownership?
Scoring	● 1: Beneficial owner is defined as a natural person who directly or indirectly exercises ultimate control over a legal entity or arrangement, and the definition of ownership covers control through other means, in addition to legal ownership
Response	The term 'beneficial ownership' is defined as per Clause 7 of Companies Act 2017: "Beneficial ownership of shareholders or officer of a company means ownership of securities beneficially owned, held or controlled by any officer or substantial shareholder directly or indirectly, (a) either by him or her; (b) the wife or husband of an officer of a company, not being herself or himself an officer of the company; (c) the minor son or daughter of an officer where - son includes step-son and daughter includes step-daughter; and minor means a person under the age of eighteen years; (d) in case of a company, where such officer or substantial shareholder is a shareholder, but to the extent of his proportionate shareholding in the company
	References 1. <a href="https://www.senate.gov.pk/uploads/documents/1597903059_265.pdf">https://www.senate.gov.pk/uploads/documents/1597903059_265.pdf</a> 2. <a href="http://www.na.gov.pk/uploads/documents/1487136261_767.pdf">http://www.na.gov.pk/uploads/documents/1487136261_767.pdf</a>

Indicator number	4.2
Indicator question(s)	Does the law require that financial institutions have procedures for identifying the beneficial owner(s) when establishing a business relationship with a client?
Scoring	● 0.5: Financial institutions are required to identify the beneficial owners only in cases considered as high-risk, or the requirement does not cover the identification of the beneficial owners of both natural and legal customers
Response	The Securities and Exchange Commission of Pakistan (SECP) has recently notified additional provisions in the Anti-Money Laundering and Countering Financing of Terrorism Regulations, 2018. The focus of the new provisions has been enhanced towards high-risk areas and taking a risk-based approach to identify the beneficial owners while introducing Simplified Due Diligence (SDD) for low-risk customers.  State Bank of Pakistan's revised AML/CFT Regulations for MFBs include "Enhanced Due Diligence or EDD" which involves measures including 'I. Obtaining additional information on the customer (e.g., occupation, volume of assets, information available through public databases, internet, etc.), and updating more regularly the identification data of customer and beneficial ownership'.
	References 1. <a href="https://www.secp.gov.pk/wp-content/uploads/2018/06/Press-Release-June-20-SECP-notifies-AML-and-CFT-Regulations-2018.pdf">https://www.secp.gov.pk/wp-content/uploads/2018/06/Press-Release-June-20-SECP-notifies-AML-and-CFT-Regulations-2018.pdf</a>



2. <https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228>
3. <https://www.thenews.com.pk/print/384207-financial-institutions-asked-to-identify-beneficial-owner>
4. [http://www.na.gov.pk/uploads/documents/1487136261\\_767.pdf](http://www.na.gov.pk/uploads/documents/1487136261_767.pdf)
5. <C3-Revised-AML-CFT-Regulations-MFBs.pdf> (sbp.org.pk)

Indicator number	4.3
Indicator question(s)	Does the law specify which competent authorities (e.g. financial intelligence unit, tax authorities, public prosecutors, anti-corruption agencies, etc.) have access to beneficial ownership information?
Scoring	● 1: Yes, the law specifies that all enforcement bodies, tax agencies, and the financial intelligence unit should have access to beneficial ownership information
Response	<p>As per Circular 16 of 2018 by Corporatization and Compliance Department (CCD), Securities &amp; Exchange Commission of Pakistan, the Commission may require the information from a company or a class or classes of companies relating to its/their ultimate beneficial owners or changes thereto within such time period as specified in the notice. Companies shall also provide this information to any other authority or agency of the Government pursuant to the powers to call for information entrusted by law to such authority or agency. For the purpose, each company shall authorize its chief executive officer or one of its directors to provide the requisite information to the concerned authorities and provide further assistance as may be needed.</p> <p>Similarly, as per the law, different authorities may have a recognizable legal interest in obtaining information on beneficial ownership and control to investigate suspected illicit activities. Law enforcement authorities investigating and prosecuting money laundering and other crimes, tax authorities verifying compliance with tax laws and securities regulators investigating market manipulation, unlawful insider trading and fraud are just some of the authorities who may require information on beneficial ownership and control. Courts may also need such information in the context of corporate self-dealing and other litigation cases.</p> <p>On August 2023, Federal Board of Revenue (FBR) issued new law under the notification SRO1117 of 2023 requiring companies to release the number of true beneficial owners exceeding 25% of the ownership within the deadline of December 31, 2023.</p> <p>References</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.na.gov.pk/uploads/documents/1487136261_767.pdf">http://www.na.gov.pk/uploads/documents/1487136261_767.pdf</a></li> <li>2. <a href="https://home.kpmg/content/dam/kpmg/pk/pdf/2018/10/Flyer%20-Circular%2016.pdf">https://home.kpmg/content/dam/kpmg/pk/pdf/2018/10/Flyer%20-Circular%2016.pdf</a></li> <li>3. <a href="https://fp.brecorder.com/2018/11/20181103420918/">https://fp.brecorder.com/2018/11/20181103420918/</a></li> <li>4. <a href="https://fp.brecorder.com/2019/02/20190214446976/">https://fp.brecorder.com/2019/02/20190214446976/</a></li> <li>5. <a href="https://www.dawn.com/news/1772798">https://www.dawn.com/news/1772798</a></li> </ol>

Indicator number	4.5
Indicator question(s)	Which public authority supervises/holds the company registry?
Response	The Federal Board of Revenue (FBR), Securities and Exchange Commission of Pakistan (SECP), and Pakistan Stock Exchange (PSX) are the public bodies which supervise the company registry in Pakistan. Recently, the two authorities, FBR and SECP, have also launched a one-window facility for Company incorporation and National Tax Number (NTN) registration to facilitate registration process.
	<p>References</p> <ol style="list-style-type: none"> <li>1. <a href="https://epaper.brecorder.com/2018/05/01/1-page/714301-news.html">https://epaper.brecorder.com/2018/05/01/1-page/714301-news.html</a></li> <li>2. <a href="http://pkrevenue.com/taxation/fbr-issues-procedure-for-obtaining-ntn-company-registration/">http://pkrevenue.com/taxation/fbr-issues-procedure-for-obtaining-ntn-company-registration/</a></li> </ol>

Indicator number	4.6
Indicator question(s)	What information on beneficial ownership is recorded in the company registry?
Scoring	● 1: All relevant information is published online: name of the beneficial owner(s), Identification or tax number, personal or business address, nationality, country of residence and description of how control is exercised
Response	As per Circular No. 16 issued by Security Exchange Commission Pakistan, in reference to the Companies Act, 2017, the minimum information of ultimate beneficial owner that is required to be maintained in the register includes: a. Full name of the beneficial owner, b. Father's name/husband name, c. NIC/NICOP/Passport number, d. Nationality, e. Country of origin (in case of foreign national or dual national), f. Email address (if available), g. Usual residential address, h. Date on which name was entered in the register and i. Date on which the person ceased to be a beneficial owner along with reasons of cessation.
	References 1. <a href="https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228">https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228</a> 2. <a href="https://home.kpmg/content/dam/kpmg/pk/pdf/2018/10/Flyer%20-Circular%2016.pdf">https://home.kpmg/content/dam/kpmg/pk/pdf/2018/10/Flyer%20-Circular%2016.pdf</a> 3. <a href="https://www.brecorder.com/2018/11/04/450443/secp-rationalizes-requirement-to-maintain-ultimate-beneficial-ownership-information/">https://www.brecorder.com/2018/11/04/450443/secp-rationalizes-requirement-to-maintain-ultimate-beneficial-ownership-information/</a> 4. <a href="https://www.dawn.com/news/1430078">https://www.dawn.com/news/1430078</a>
Indicator number	4.7
Indicator question(s)	What information on beneficial ownership is made available to the public?
Scoring	● 0: No information is published, or accessible information is insufficient to identify direct or beneficial owners
Response	Adequate, accurate and up-to-date information has to be available with the companies on the ultimate (actual) beneficial ownership and control of legal persons that can be accessed in a timely manner only by competent authorities.
	References 1. <a href="https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228">https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228</a>
Indicator number	*4.8
Indicator question(s)	Does the law require legal entities to update information on beneficial ownership, shareholders, and directors provided in the company registry?
Scoring	● 0.75: Yes, legal entities are required to update the information on beneficial ownership or directors/shareholders within 30 days after the change
Response	As per Circular No. 16 issued by Security Exchange Commission Pakistan (SECP), in reference to the Companies Act 2017, all the companies are required to obtain and maintain information from their members and shareholders about their ultimate beneficial owners within ninety days of this circular and within thirty days in case of any subsequent change in ultimate beneficial ownership information.
	References 1. <a href="https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228">https://www.secp.gov.pk/document/circular-no-16-of-2018-register-of-ultimate-beneficial-ownership/?wpdmdl=32228</a>

Indicator number	*4.10
Indicator question(s)	What is the country's score in the Open Company Data Index produced by Open Corporates <a href="http://registries.opencorporates.com?">http://registries.opencorporates.com?</a>
Response	<p>Pakistan scored 20 out of 100 in the Open Company Data Index produced by Open Corporates.</p> <p>Disaggregating the score, the country ranked 20/20 in the indicator of 'Freely searchable' basic company data, while scored nil in the remaining 5 indicators, which include licensing, free availability of company data, public availability of data on company directors, public availability of data on shareholders, and free availability of Annual Accounts.</p> <p>References</p> <ol style="list-style-type: none"> <li>1. <a href="http://registries.opencorporates.com/jurisdiction/pk">http://registries.opencorporates.com/jurisdiction/pk</a></li> <li>2. <a href="https://opencorporates.com/registers/199">https://opencorporates.com/registers/199</a></li> </ol>
Indicator number	4.11
Indicator question(s)	How strong is the level of transparency of the company registry in practice?
Response	<p>a. Yes, the SECP's company registry is accessible online. It is only searchable by Company Name. Other than SECP, Pakistan Bureau of Statistics (PBS) also publish company registration and ownership information.</p> <p>b. No, access is not free. No payment details are available on SECP and PBS websites.</p> <p>c. Yes, the annual accounts and annual filings of publicly incorporated companies (listed in PSX) is accessible to public but to some extent only. The annual accounts are usually not publicly accessible for all the years.</p> <p>d. For any entity to be legally valid and operational, registration with FBR and SECP is required.</p> <p>References</p> <ol style="list-style-type: none"> <li>1. <a href="https://eservices.secp.gov.pk/eServices/NameSearch.jsp">https://eservices.secp.gov.pk/eServices/NameSearch.jsp</a></li> <li>2. <a href="https://www.psx.com.pk/psx/resources-and-tools/listings/listed-companies">https://www.psx.com.pk/psx/resources-and-tools/listings/listed-companies</a></li> <li>3. <a href="http://www.pbs.gov.pk/content/business-register">http://www.pbs.gov.pk/content/business-register</a></li> <li>4. <a href="https://epaper.brecorder.com/2018/05/01/1-page/714301-news.html">https://epaper.brecorder.com/2018/05/01/1-page/714301-news.html</a></li> </ol>
Indicator number	4.12
Indicator question(s)	Have there been any developments in the past two years that indicate an improvement or deterioration of the transparency of corporations and other legal entities?
Response	<p>Recent developments specifically over the past two years indicate an improvement of the transparency of corporations and other legal entities. The enactment of the Companies Act 2017 is a major development in the context of governance and transparency of corporations and other legal entities. The Act puts a high emphasis on the requirement of disclosure of beneficial ownership for all the legal entities following the recommendations of the Financial Action Task Force (FATF).</p> <p>A newly inserted provision of the Act is also meant to prevent offences related to fraud, money laundering, and terrorist financing with non-compliance subject to stringent punishment of imprisonment for up to three years along with fine of up to Rs. 100,000/-.</p> <p>Moreover, the Security Exchange Commission of Pakistan (SECP) has amended the Intermediaries (Registration) Regulations, 2017. The amended regulation places compliance obligation for conducting customer due diligence and reporting suspicious transactions to Financial Monitoring Unit on the intermediaries. To counter terror financing, a centralized authority has been established in August 2023.</p> <p>In August 2023, government passed a crucial "National Anti-Money Laundering and Counter Financing of Terrorism Authority Bill" for establishment of an authority to oversee the AML/CFT matters comprising the SBP, NACTA, FBR, among others officials from the federal bureaucracy and the government officers from the four</p>

provinces, Azad Kashmir and Gilgit-Baltistan. This body is intended to oversee national efforts and coordinate with the international entities in an institutionalized manner.

In September 2023, SECP also notified amendments into its Anti-Money Laundering and Countering Financing of Terrorism (AML/CFT) Regulations, 2020 for strengthening the mechanism of countering money laundering and terror financing. Under this amendment, the regulator is empowered to seek third party assistance for monitoring and verifying customer's information.

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## 5. RECOVERY OF STOLEN ASSETS

Indicator number	5.1
Indicator question(s)	Does the country have a specific asset recovery policy?
Scoring	● 0.5: The country has adopted an asset recovery policy, but fails to address some important aspects
Response	<p>The country has an asset recovery policy in place to recover looted wealth and illegal money sent abroad. Under UNCAC, Pakistan has established the National Accountability Bureau (NAB) as an autonomous, federal anti-corruption institution which is also responsible to oversee recovery of illegal assets from overseas. In addition, in 2018, the Government of Pakistan established an Asset Recovery Unit (ARU) to recover the looted wealth and properties abroad. According to the news, in May 2022, the Cabinet division released information about asset recovery totaling Rs. 426 billion in the period of three years.</p> <p>As per the Anti Money Laundering (Amendment) Bill 2019 Pakistan, money laundering has been made a cognizable and non-bailable offense as it aims to curb all forms of illegal foreign exchange transactions.</p> <p>The proposed amendment will allow prompt investigation around money laundering offenses to address the risks of removal of concealment of any money or other property associated with money laundering due to time consumed in obtaining court order.</p> <p>In November 2023, the Senate Standing Committee on Finance was informed that the FBR and Customs “identified Rs70bn worth of money laundering by 63 importers through over-invoicing. This emerged through an audit of 200 out of 450 importers. The full audit may take the overall over-invoicing and money laundering to \$2.5bn”.</p>
	<p>References</p> <ol style="list-style-type: none"> <li><a href="http://www.fmu.gov.pk/wp-content/uploads/2020/03/Anti-Money-Laundering-Act-2010-as-amended-upto-Feb.-2020.pdf">http://www.fmu.gov.pk/wp-content/uploads/2020/03/Anti-Money-Laundering-Act-2010-as-amended-upto-Feb.-2020.pdf</a></li> <li><a href="https://www.thenews.com.pk/print/1136904-nab-made-rs2-3-trillion-recoveries-10bn-savings-chairman">https://www.thenews.com.pk/print/1136904-nab-made-rs2-3-trillion-recoveries-10bn-savings-chairman</a></li> <li><a href="https://www.dawn.com/news/1692263">https://www.dawn.com/news/1692263</a></li> <li><a href="https://www.dawn.com/news/1793740">https://www.dawn.com/news/1793740</a></li> <li><a href="https://brecorder.com/news/550667">https://brecorder.com/news/550667</a></li> <li><a href="https://www.dawn.com/news/1521992">https://www.dawn.com/news/1521992</a></li> <li><a href="https://www.dawn.com/news/1778083">https://www.dawn.com/news/1778083</a></li> </ol>
Indicator number	5.2
Indicator question(s)	Has the country established a wide range of asset recovery mechanisms, including a) measures that allow for the seizure and confiscation of proceeds from money laundering without requiring a criminal conviction (non-conviction-based confiscation), b) a policy that requires an offender to demonstrate that the assets were acquired lawfully, and c) the recognition/enforceability of foreign non-conviction-based confiscation/forfeiture orders?
Scoring	● 0.5: The country has adopted two of the above mechanisms
Response	<p>Pakistan remains largely compliant on FATF recommendation 4 and the government did not request the re-rating on the R.4 as per the 4<sup>th</sup> Follow-Up Report on Mutual Evaluation of Pakistan, dated July 2022.</p> <p>The Anti-Money Laundering Act 2010 provides for the recognition/ enforceability of foreign non-conviction-based confiscation/forfeiture orders. As per the newly included provision in Section 3 of the Act, the conviction of an accused for the respective predicate offence shall not be required for the purposes of proving an offense.</p> <p>However, the Act doesn't include any provision on burden of proof or seizure of proceeds from money laundering without requiring a criminal conviction (non-conviction-based confiscation). Similarly, it requires an offender to demonstrate that the assets were acquired lawfully.</p>

References	
<ol style="list-style-type: none"> <li><a href="http://www.fmu.gov.pk/wp-content/uploads/2020/03/Anti-Money-Laundering-Act-2010-as-amended-upto-Feb.-2020.pdf">http://www.fmu.gov.pk/wp-content/uploads/2020/03/Anti-Money-Laundering-Act-2010-as-amended-upto-Feb.-2020.pdf</a></li> <li><a href="https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-fur/APG-Pakistan-FUR-2022.pdf.coredownload.inline.pdf">https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-fur/APG-Pakistan-FUR-2022.pdf.coredownload.inline.pdf</a></li> </ol>	
Indicator number	5.3
Indicator question(s)	Has the country created a specialized asset recovery team or unit?
Scoring	● 1: There is a team, unit or agency that specializes in asset recovery and the legal framework provides sufficient political independence and resources to carry out its responsibilities
Response	<p>In September 2018, Pakistan Tehreek Insaf led government established an agency called Assets Recovery Unit (ARU), led by the Special Assistant to Prime Minister on Accountability. It was established with the intention to offer a centralized forum to FIA, NAB, FMU and other relating agencies to monitor the illicit financial flows re-examine already registered cases. ARU was also empowered to ask information from any department as it may considered necessary. In May 2022, Cabinet division released information regarding the ARU performance and noted that the agency under federal government recovered Rs 426.4 billion in a period of three years with the recovery of Rs 334 billion carried out in 2021 alone. However, there have been questions about the legality of the unit since it was established in 2018.</p> <p>In September 2023, the Federal Investigation Agency (FIA) recovered Rs 400 million from a plaza's electronic lockers, located in Rawalpindi. Moreover, in December 2023 NAB revealed that it was able to recover Rs 2.3 trillion and saved \$10 billion to the national exchequer.</p>
References	
<ol style="list-style-type: none"> <li><a href="https://tribune.com.pk/story/1796272/1-assets-recovery-unit-can-access-govt-department/">https://tribune.com.pk/story/1796272/1-assets-recovery-unit-can-access-govt-department/</a></li> <li><a href="https://www.dawn.com/news/1692263">https://www.dawn.com/news/1692263</a></li> <li><a href="https://tribune.com.pk/story/2446456/drop-scene-of-recovery-of-rs400m-in-fia-crackdown">https://tribune.com.pk/story/2446456/drop-scene-of-recovery-of-rs400m-in-fia-crackdown</a></li> <li><a href="https://tribune.com.pk/story/2142555/sc-questions-legality-assets-recovery-unit">https://tribune.com.pk/story/2142555/sc-questions-legality-assets-recovery-unit</a></li> <li><a href="https://www.thenews.com.pk/print/1136904-nab-made-rs2-3-trillion-recoveries-10bn-savings-chairman">https://www.thenews.com.pk/print/1136904-nab-made-rs2-3-trillion-recoveries-10bn-savings-chairman</a></li> <li><a href="https://www.dawn.com/news/1692263">https://www.dawn.com/news/1692263</a></li> </ol>	
Indicator number	5.4
Indicator question(s)	Is there evidence of a strong political commitment to promoting asset recovery?
Response	As per UNODC UNCAC Implementation Review of Pakistan dated 08 May 2023, Pakistan has a number of bodies and agencies concerned with preventing and combating corruption and with asset recovery. The country actively contributes to the development and strengthening of regional and international cooperation in the fight against money-laundering, in particular through its participation in the Asia/Pacific Group on Money Laundering, the Asset Recovery Inter-Agency Network for Asia and the Pacific (ARIN-AP) and the Asset Recovery Inter-Agency Network in West and Central Asia (ARIN-WCA). UNODC recommends that Pakistan "Increase the use of international cooperation and asset recovery mechanisms to improve the recovery of stolen assets (art. 51) and enhance Capacity-building in the area of asset recovery, including investigative techniques.
References	
<ol style="list-style-type: none"> <li><a href="https://www.unodc.org/documents/asset-recovery/2023/2308662E.pdf">2308662E.pdf (unodc.org)</a></li> </ol>	
Indicator number	5.5
Indicator question(s)	Does the country actively participate in international cooperation networks focusing on asset recovery?
Response	The Government of Pakistan has shown promising participation with respect to international cooperation on asset recovery. Pakistan is a member of the Stolen Asset Recovery Initiative (StAR) - an International Partnership on Asset Recovery

between the World Bank Group and the United Nations Office on Drugs and Crime (UNODC), which supports international efforts to end safe havens for corrupt funds and works with developing countries and financial centers to prevent the laundering of the proceeds of corruption.

Pakistan also had its second National Money Laundering/Terrorist Financing Risk Assessment conducted by the StAR team in March 2019. Pakistan's key authorities working on asset recovery – Asset Recovery Unit, the Financial Monitoring Unit, the National Accountability Bureau, and the Securities and Exchange Commission of Pakistan – discussed areas for assistance with the StAR team. The team also issued recommended actions to the government of Pakistan.

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1. <https://star.worldbank.org/sites/star/files/networks-16-reduced-maps.pdf>
  2. <https://www.unodc.org/pakistan/en/international-cooperation-in-asset-recovery-and-confiscation-of-illicit-assets-originating-from-drug-production-and-trafficking.html>
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6. FIGHT AGAINST ORGANIZED CRIME (OPTIONAL)

Indicator number	*6.1
Indicator question(s)	Is there evidence of strong public trust in the integrity of the police?
Response	According to the National Corruption Perception Survey (NCPS) 2023 released by Transparency International Pakistan on 9th December 2023, at national level, police remain the most corrupt sector (30%). This perception has worsened by 5% in comparison to NCPS 2022.



# Target 16.5: “Substantially reduce corruption and bribery in all their forms.”

## 8. EXPERIENCE AND PERCEPTIONS OF CORRUPTION

Indicator number	8.1
Indicator question(s)	___% of respondents state that they or a member of their household made an unofficial payment or gift when coming into contact with public services over the past 12 months, according to Transparency International’s Global Corruption Barometer (or similar national surveys).
Response	<p>According to Transparency International’s Global Corruption Barometer 2017, among the respondents who had contact with at least one public service in the past 12 months, overall, 40% of respondents had to pay a bribe to access basic public service.</p> <p>In terms of the services to be availed, over 60 per cent had to make an unofficial payment or gift to get the basic Utilities services; 75% to police; and 68% to a judge or court official, each. Around 38 per cent had to make an unofficial payment or gift to a government official in order to get the document (ID, voter’s card, permit). Around 9 per cent had to make an unofficial payment or gift to a teacher or school official and 11% to a health worker or clinic or hospital staff, each.</p>
	<p>Reference</p> <ol style="list-style-type: none"> <li>1. <a href="#">Global Corruption Barometer Report 2017</a></li> <li>2. <a href="https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer">https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer</a></li> </ol>

Indicator number	8.2
Indicator question(s)	___% of respondents state that corruption or bribery is one of the three most important problems facing this country that the government should address, according to Transparency International’s Global Corruption Barometer (or similar national surveys).

Response	According to National Corruption Perception Survey 2023 released by Transparency International Pakistan on 9th December 2023, 47% of respondents believe that corruption is the main reason hindering the progress of Pakistan.
Indicator number	8.3
Indicator question(s)	___% of respondents state that their government performs “badly” at fighting corruption in government, according to Transparency International’s Global Corruption Barometer.
Response	According to Transparency International’s “People and Corruption: Asia Pacific Global Corruption Barometer 2017”, 55% of the respondents stated that the respective government perform badly at fighting corruption in the public sector in Pakistan.
	Reference 1. <a href="https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer">https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer</a>
Indicator number	8.4
Indicator question(s)	In Transparency International’s most recent Corruption Perceptions Index 2022, the country scored points on a scale of 0 (highly corrupt) to 100 (very clean), ranking ___ out of 180 countries.
Response	Pakistan scored 27 points out of 100 and was ranked 140 out of 180 countries in Transparency International’s most recent Corruption Perceptions Index 2022.
	Reference 1. <a href="https://www.transparency.org/en/cpi/2022/index/pak">https://www.transparency.org/en/cpi/2022/index/pak</a>
Indicator number	8.5
Indicator question(s)	Has corruption experienced by people increased or decreased in recent years? Compare data from the most recent edition of the Global Corruption Barometer 2017 with data from the 2013 edition (if no data is available for your country, try to find other relevant surveys you could use for a comparison over time).
Response	According to GCB report 2013, 54 per cent of the respondents have stated that corruption was on the rise over the past two years. Whereas, in 2017, 35 per cent of the respondents have claimed that the level of corruption had increased. This shows that corruption experienced by people in Pakistan had decreased by 19 per cent during that period.  Pakistan was not included in the more recent Global Corruption Barometer 2020. However, comparing data from Transparency International’s Corruption Perceptions Indexes of 2021 to 2022, Pakistan’s ranking remained unchanged; 140 out of 180. But Pakistan’s score slightly changed from 28 out of 100 in 2021 to 27 out of 100 in 2022.
	Reference 1. <a href="#">Global Corruption Barometer Report 2017</a> 2. <a href="https://www.transparency.org/en/cpi/2020/index/pak#">https://www.transparency.org/en/cpi/2020/index/pak#</a> 3. <a href="https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer">https://www.transparency.org/whatwedo/publication/people_and_corruption_asia_pacific_global_corruption_barometer</a> 4. <a href="https://www.transparency.org/en/cpi/2022">https://www.transparency.org/en/cpi/2022</a>

## 9. ANTI-CORRUPTION FRAMEWORK AND INSTITUTIONS

Indicator number	9.1
Indicator question(s)	<p>Are the following offences clearly defined and banned by criminal law?</p> <ol style="list-style-type: none"> <li>a. Active bribery of domestic public officials, in line with Art. 15(a) of UNCAC</li> <li>b. Passive bribery of domestic public officials, in line with Art. 15(b) of UNCAC</li> <li>c. Embezzlement, misappropriation or other diversion of property by a public official, in line with Art.17 of UNCAC</li> <li>d. Trading in influence, in line with Art. 18 of UNCAC</li> <li>e. Abuse of functions, in line with Art. 19 of UNCAC</li> <li>f. Illicit Enrichment, in line with Art. 20 of UNCAC</li> <li>g. Bribery in the private sector, in line with Art. 21 of UNCAC</li> <li>h. Embezzlement of property in the private sector, in line with Art. 22 of UNCAC</li> <li>i. Laundering the proceeds of crime, in line with Art. 23 of UNCAC</li> <li>j. Concealment, in line with Art. 24 of UNCAC</li> <li>k. Obstruction of justice, in line with Art. 25 of UNCAC</li> </ol>
Scoring	<ul style="list-style-type: none"> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 0.5: The offence is banned, but there are shortcomings in its definition</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 0.5: The offence is banned but there are shortcomings in its definition</li> <li>● 1: The offence is clearly defined and banned</li> <li>● 1: The offence is defined and banned</li> </ul>
Response	<p>a) The National Accountability Ordinance (NAO) and Pakistani Penal Code (PPC) apply to individuals and make it illegal to offer, pay or accept a bribe.</p> <p>The Lahore High Court in Writ Petition No. 58123/2022 in Salman Mushtaq Vs. Ex-officio Justice of Peace etc. dated 7.4.2023 declared that the accusation of paying a bribe is sufficient to bring the matter within the purview of section 163 PPC because it amounts to accepting a gratification “as a motive or reward for inducing, by the exercise of personal influence, any public servant to do or forbear to do an official act”.</p> <p>b) According to UNCAC review report of Pakistan by UNODC 2017:</p> <p>Active and passive bribery are largely criminalized through National Accountability Ordinance (NAO) sections 9 (a) (i), (ii), (iv) and (vi) and Pakistan Penal Code (PPC) sections 161-163 and 165, with the absence of the promise of a bribe. Companies can be held civilly liable under the Prevention of Corruption Act.</p> <p>The Government Servants (Conduct) Rules impose regulations on gifts and hospitality offered to civil servants.</p> <p>c) According to UNCAC review report of Pakistan by UNODC 2017:</p> <p>Embezzlement, misappropriation, etc., in the public and the private sector are both criminalized through National Accountability Ordinance (NAO) section 9 (a)(iii) and (ix)-(xi) and Pakistani Penal Code (PPC) sections 405 and 406.</p> <p>National Accountability Ordinance contains a passage stating that unexplained assets are seen as corruption and the responsibility to present proof that the assets were legitimately obtained rests with the accused.</p> <p>d) According to UNCAC review report of Pakistan by UNODC 2017:</p>

Trading in influence is largely criminalized through PPC sections 161 -163 together with NAO section 9 (a) (i), (ii), (vi) and (xii), although here too the element of promise is lacking.

e) According to UNCAC review report of Pakistan by UNODC 2017:

Abuse of functions is criminalized through various provisions on misuse of power and breach of trust (NAO sect. 9 (a) (iii) and (vi), PPC sects. 405 and 409, and PCA sect. 5 (d)).

The full preamble of the National Accountability Ordinance provides a broad reference with multiple scenarios of abuse of authority and functions described therein.

f) According to UNCAC review report of Pakistan by UNODC 2017:

Illicit enrichment has been criminalized through a joint reading of NAO sections 9 (a) (iv) and (v) and 14 (c), together with PCA section 5.

There have been also introduced new laws which make it mandatory to civil servants and parliamentarians to declare their assets and income. These laws are named as:

- Voluntary Declaration of Domestic Act 2018
- Foreign Assets (Declaration and Repatriation) Act
- Election Act 2017

g) According to UNCAC review report of Pakistan by UNODC 2017:

Private sector bribery is criminalized in NAO section 9 (a) when read together with section 14 (c), as clarified by a 2002 Supreme Court judgment, which held that the notion of “any other person” applies equally to private persons and the private sector.

h) According to UNCAC review report of Pakistan by UNODC 2017:

Embezzlement, misappropriation, etc., in the public and the private sector are both criminalized through NAO section 9 (a) (iii) and (ix)-(xi) and PPC sections 405 and 406.

i) According to UNCAC review report of Pakistan by UNODC 2023:

Pakistan is a party to a number of bilateral and multilateral international cooperation agreements in the areas of crime control and the tracing and recovery of proceeds of crime. According to PILDAT Civil Society Report on the Implementation of the Chapter 2 and Chapter 5 of the UNCAC in Pakistan, the status of implementation in law is “Partially Implemented”, whereas status of implementation and enforcement in practice is “moderate”.

j) According to UNCAC review report of Pakistan by UNODC 2017:

All aspects of money-laundering — i.e., participation, conspiracy to commit, as well as aiding, abetting etc. — are comprehensively criminalized through the Anti-Money Laundering Act 2010 (Second Amendment 2020) (AMLA) (see, in particular section 3, which also criminalizes self-laundering. It covers the following:

A person shall be guilty of offence of money laundering, if the person:

- (a) acquires, converts, possesses, uses or transfers property, knowing or having reason to believe that such property is proceeds of crime; \
- (b) conceals or disguises the true nature, origin, location, disposition, movement or ownership of property, knowing or having reason to believe that such property is proceeds of crime;
- (c) holds or possesses on behalf of any other person any property knowing or having reason to believe that such property is proceeds of crime; or
- (d) participates in, associates, conspires to commit, attempts to commit, aids, abets, facilitates, or counsels the commission of the acts specified in clauses (a), (b) and (c).

k) According to UNCAC review report of Pakistan by UNODC 2017:

Obstruction of justice through falsification of evidence and false testimony, or that otherwise interferes with the course of justice is criminalized in a general sense (NAO sects. 30 (a) and 31).

Obstructing a public official in discharge of a public function, and threats, assault or criminal force towards a public official are criminalized through PPC sections 186, 189 and 353.

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1. <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries/V1705613e.pdf>
2. <https://www.qanintegrity.com/portal/country-profiles/pakistan/>
3. <http://www.pakistani.org/pakistan/legislation/1860/actXLVof1860.html>
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7. <http://www.sbp.org.pk/about/act/AML-Ordinance-2007.pdf>
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12. 2308662E.pdf (unodc.org)
13. Parallel-Report-PILDAT-final-27.10.21.pdf (uncaccoalition.org)

## 10. PRIVATE SECTOR CORRUPTION

Indicator number	10.1
Indicator question(s)	Is it a criminal offence under the country's laws to bribe a foreign public official?
Scoring	● 0.5: The offence is banned, but there are shortcomings in its definition
Response	The bribery of foreign officials is partially criminalized (NAO sects. 4 and 9 (a) (i)), however without reference to the Convention's wider third-party beneficiary "any other person".
	Reference
	1. <a href="https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/Implementati%20onReviewGroup/ExecutiveSummaries/V1705613e.pdf">https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/Implementati onReviewGroup/ExecutiveSummaries/V1705613e.pdf</a>
	2. <a href="http://nab.gov.pk/Downloads/nao.asp#Presumption_17">http://nab.gov.pk/Downloads/nao.asp#Presumption_17</a>

Indicator number	10.2
Indicator question(s)	Does the country's legal framework prohibit collusion?
Scoring	● 1: The law prohibits hard core cartels and collusion
Response	Yes. The Competition Act, 2010 of Pakistan prohibits firms to practice any kind of abuse of dominant market position including but not limited to: <ul style="list-style-type: none"> <li>• Limiting production, sales, and unreasonable increases in price</li> <li>• Price discrimination – charging different prices for the same goods or services from different customers without any objective justification</li> <li>• Tie-ins – making sales of goods and services conditional on the purchase of other goods and services</li> <li>• Prevent new entry and monopolize the market</li> <li>• Boycotting or excluding any other undertaking from the production, distribution, or sales of any goods or service</li> </ul>
	References
	1. <a href="https://www.ganintegrity.com/portal/country-profiles/pakistan/">https://www.ganintegrity.com/portal/country-profiles/pakistan/</a>
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	3. <a href="http://www.na.gov.pk/uploads/documents/1306740606_319.pdf">http://www.na.gov.pk/uploads/documents/1306740606_319.pdf</a>

Indicator number	10.3
Indicator question(s)	Is the ban on foreign bribery enforced?
Response	According to UNCAC review report of Pakistan by UNODC: Pakistan's legal framework only partially criminalizes bribery of foreign officials (NAO sects. 4 and 9 (a) (i)). Thus, the law cannot be effectively enforced. The bribery of foreign officials is partially criminalized (NAO sects. 4 and 9 (a) (i)), however without reference to the Convention's wider third-party beneficiary "any other person". The definition of a public official, as found in NAO section 5, is a "holder of public office" and the term "public servant" is described in PPC section 21.

Indicator number	10.4
Indicator question(s)	Are anti-collusion provisions effectively enforced?
Response	The Competition Commission of Pakistan (CCP) is a designated anti-collusion body with adequate independence, which investigates and sanctions companies involved in collusive practices. In a latest development carried out in October 2023, the Competition Commission of Pakistan released a Market Intelligence Unit (MIU) for the purpose of building modern capabilities regarding data analysis and use of modern technology to assess collusive practices.  The Commission has recently imposed several penalties on companies violating anti-collusion provisions of the Competition Act with the once involving two electronic appliances companies in March 2022. The Competition Commission of Pakistan have also been warning companies to refrain from violation of the rules. Some of the cases regarding violation of rules are available in detail in the sources below.

	<p>Reference</p> <ol style="list-style-type: none"> <li><a href="https://www.cc.gov.pk/index.php?option=com_content&amp;view=article&amp;id=340&amp;Itemid=224&amp;lang=en">https://www.cc.gov.pk/index.php?option=com_content&amp;view=article&amp;id=340&amp;Itemid=224&amp;lang=en</a></li> <li><a href="https://www.dawn.com/news/1680039">https://www.dawn.com/news/1680039</a></li> <li><a href="https://www.dawn.com/news/1719241">https://www.dawn.com/news/1719241</a></li> <li><a href="https://www.dawn.com/news/1785135">https://www.dawn.com/news/1785135</a></li> </ol>
Indicator number	10.5
Indicator question(s)	Are there specific rules or practices related to the transparency of corporations that result in high corruption risks?
Response	<p>The Companies Act provides the regulatory framework and auditing standards for the corporate sector. The Act also contains provisions aimed at minimizing conflicts of interests arising from the acts of companies or their directors or officers, and prescribes civil, administrative and criminal penalties for non-compliance.</p> <p>In addition, SECP has issued the Listed Companies (Code of Corporate Governance) Regulations (2017) and Public Sector Companies (Corporate Governance) Rules (2013), which endorse various measures for preventing conflicts of interest, developing codes of conduct, developing and implementing an anti-corruption policy, and ensuring professional standards and corporate values are in place that promote values such as integrity. SECP has supervisory powers in terms of the implementation of the policy.</p> <p>The Companies (Amendment) Act (2020) and the Limited Liability Partnership Amendment Act (2020) were enacted to introduce requirements for all companies under section 123A of the Companies Act and limited liability partnerships under section 8 (2) of the Limited Liability Partnership Act (2017) to obtain, maintain and provide timely updates of the particulars of the ultimate beneficial owner (including any change thereto) and to submit an annual declaration of compliance in this regard to SECP.</p> <p>Furthermore, the Companies Act prohibits the issuance of bearer shares or bearer share warrants. Moreover, the Companies (Amendment) Act requires that all existing bearer shares or bearer share warrants be cancelled or registered.</p> <p>According to Clause 223 of the Company Act 2017, the board of every company must lay before the company in annual general meeting its financial statements for the period, in the case of first such statements since the incorporation of the company and in any other case since the preceding financial statements, made up to the date of close of financial year adopted by the company. The financial statements must be provided within a period of four months following the close of financial year of a company.</p> <p>SECP has established centralized supervision and adjudication divisions that ensure the implementation of effective enforcement supervisory sanctions. The enforcement and sanctions provisions of the Companies Act and the Limited Liability Partnership Act, together with the enabling regulations, ensure effective enforcement of the ultimate beneficial owner framework by introducing penalties for non-compliance for both entities and for individual directors.</p> <p>Clause 225 states that the financial statements shall give a true and fair view of the state of affairs of the company, and comply with the financial reporting standards notified.</p> <p>Clause 223 the Company Act 2017 requires all the listed and un-listed companies to have their financial statements audited by the auditor of the company.</p> <p>Clause 223 (6) specifies that every company shall send in the form and manner specified audited financial statements together with the auditors' report, directors' report and in the case of a listed company the chairman's review report to every member of the company and every person who is entitled to receive notice of general meeting, either by post or electronically at least twenty-one days before the date of meeting at which it is to be laid before the members of the company, and shall keep a copy at the registered office of the company for the inspection of the members.</p> <p>Clause 223 (7) specifies that a listed company shall simultaneously send a copy of financial statements to each of the Commission, registrar and the securities exchange and shall also post on the company's website.</p>

Clause 249 requires that a company's auditor shall conduct the audit and prepare his report in compliance with the requirements of International Standards on Auditing as adopted by the Institute of Chartered Accountants of Pakistan.

*Non-Listed Companies:*

According to Principles of Corporate Governance for Non-Listed Companies as approved by the Securities and Exchange Commission of Pakistan (SECP):

The board of the company is responsible for risk oversight, maintaining a sound system of internal controls to safeguard shareholders' investment as well as the company's assets.

The board may establish formal and transparent arrangements for applying financial reporting standards e-g Accounting and Financial Reporting Standards and International Financial Reporting Standards as applicable in Pakistan and internal controls principles, and for maintaining an appropriate relationship with the company's auditors.

The board may periodically assess the need to establish formal internal controls and risk management function. Moreover, a periodic check on the effectiveness of the company's approach towards internal controls is necessary. Such review may cover all material controls, including financial, operational and compliance controls, and risk-management systems.

The board may establish appropriate audit committees with appropriate terms of reference in order to allow a more effective discharge of its duties. The major responsibilities of the audit committee include, but are not limited to, monitoring the integrity of the financial statements, reviewing the company's internal controls, making recommendations to the board in relation to the appointment or removal of the external auditor, and reviewing and monitoring the external auditor's independence and effectiveness.

*Integrity measures for companies participating in public procurement:*

According to Rule 7 of Public Procurement Regulatory Authority (PPRA) Code, procurements exceeding the prescribed limit of 10 million PKR shall be subject to an integrity pact, as specified by regulation with approval of the Federal Government, between the procuring agency and the suppliers or contractors.

The supplier company declares in the pact that it has not obtained or induced the procurement through any corrupt business practice. The supplier also declares that it has made full disclosure of all agreements and arrangements with all persons in respect of or related to the transaction with Government of Pakistan and accepts full responsibility and strict liability for making and false declaration, not making full disclosure, or misrepresenting any fact.

However, the PPRA Rules does not require the procurements within the prescribed limit to sign the integrity pact.

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## 11. LOBBYING TRANSPARENCY

Indicator number	11.1
Indicator question(s)	Is there a law or policy that sets a framework for lobbyists and lobbying?
activities? Scoring	● : Not applicable or no data available
Response	<p>In general lobbying can happen at two levels: Individuals (Public/Parliamentarians) and Business Corporations. At both levels, it is considered illegal and regulated under current laws in Pakistan. For instance, the Conflict-of-Interest regulation which is a part of Code of Conduct for public officials prohibits any influence over public officials including Judiciary. Further, lobbying is also prohibited under the Political Parties Order 2002 and regulated by the Election Commission of Pakistan.</p> <p>At the level of Business/Corporations, the Competition Commission of Pakistan oversees all matters related to undue influence and anti-competitive practices that can impact businesses and this is regulated under the Competition Commission Act 2010. Similarly, this is also prohibited under the Pakistan Procurement Rules 2004.</p> <p>Pakistan Mediators Association (PMA) is a body that lobbies on behalf of companies. It must be noted that it's a private entity and not a public authority. PMA has drafted mediation Bye-Laws to regulate and promote mediation activities in Pakistan. The Association has also proposed drafts for The Mediation Act specifically for Sindh, Punjab, Khyber Pakhtunkhwa, and Balochistan to regulate the activities related to lobbying for legislation by respective governments.</p> <p>References</p> <ol style="list-style-type: none"> <li>1. <a href="https://www.pma.org.pk/about-pma/">https://www.pma.org.pk/about-pma/</a></li> <li>2. <a href="http://www.pma.org.pk/wp-content/uploads/2017/06/Advocacy-and-Lobby.pdf">http://www.pma.org.pk/wp-content/uploads/2017/06/Advocacy-and-Lobby.pdf</a></li> <li>3. <a href="https://hamzaandhamza.com/mediation-law-in-pakistan/">https://hamzaandhamza.com/mediation-law-in-pakistan/</a></li> <li>4. <a href="http://www.pma.org.pk/wp-content/uploads/2017/06/byelaws.pdf">http://www.pma.org.pk/wp-content/uploads/2017/06/byelaws.pdf</a></li> <li>5. <a href="http://www.pma.org.pk/lobbying-for-legislation/">http://www.pma.org.pk/lobbying-for-legislation/</a></li> <li>6. <a href="http://www.pma.org.pk/mediation-laws/">http://www.pma.org.pk/mediation-laws/</a></li> <li>7. <a href="http://www.na.gov.pk/uploads/documents/1495101925_486.pdf">http://www.na.gov.pk/uploads/documents/1495101925_486.pdf</a></li> </ol>
Indicator number	11.2
Indicator question(s)	Is the definition of (i) lobbyists, (ii) lobbying targets, and (iii) lobbying activities clear and unambiguous? Who is covered by the definition (consultant lobbyists/in-house lobbyists/anybody engaging in lobbying activities)?
Scoring	● : Not applicable or no data available
Response	There is no sufficient data available
Indicator number	11.3
Indicator question(s)	Is there a mandatory lobbying register? Do disclosure requirements provide sufficient and relevant information on key aspects of lobbying and lobbyists, such as its objective, beneficiaries, funding sources, and targets?
Scoring	● : Not applicable or no data available
Response	There is no sufficient data available
Indicator number	11.4
Indicator question(s)	Are there rules and guidelines which set standards for expected behavior for public officials and lobbyists, for example to avoid misuse of confidential information?
Response	<p>There are provisions for public officials who are professionally liable and may lose their service in case of any breaches of their professional duties including misconduct as per the Rules of Business, section on Conduct &amp; Discipline (Chapter V).</p> <p>'Unauthorized communication of official documents or information'</p> <p>The Rules of Business contain a provision to the effect that no information acquired directly or indirectly from official documents or relating to official matters shall be communicated by a Government servant to the Press, to non-officials or even officials belonging to other Government offices, unless he has been generally or</p>

specially empowered to do so. An infringement may lead to departmental proceedings. It is also an offence under Section 5 of the Official Secrets Act, 1923.

**'Premature Leakage of Information to the Press'**

Government servants should abstain from communicating to the Press any information even verbally or through discussion relating to official matters or Government policy or which is of a classified nature till such time it has been officially released by appropriate authorities.

**'Press Statements and Conferences'**

A Press Conference should be held only by a Secretary/Joint Secretary in charge of a Ministry/Division, who alone, besides the Minister, is the spokesman of the Government. The Heads of Departments other than Secretaries/Joint Secretaries, may issue Press Statements as envisaged in Cabinet Division D.O. Letter No. Cord. (I)8/79/58, dated the 18th March, 1959 (Annexure). This should, however, be done after obtaining the approval of the Secretary/Joint Secretary concerned. Such prior approval may not be necessary in respect of Press Statements of an informative nature e.g., a railway accident, calling upon displaced persons to file returns/forms, etc.

**Reference**

1. Government Servants (Conduct) Rules, 1964 – Rule 18

Indicator number	11.5
Indicator question(s)	Are procedures for securing compliance framed in a coherent spectrum of strategies and mechanisms, including monitoring and enforcement?
Response	Not applicable
Indicator number	11.6
Indicator question(s)	Are there documented cases of lobbying misconduct that have been investigated in the past two years? Are there documented cases of sanctions being imposed for non-compliance?
Response	No, there are no domestic documented cases of lobbying misconduct.
Indicator number	11.7
Indicator question(s)	Have there been noteworthy efforts to promote transparency and integrity related to lobbying in the past two years? Have there been relevant changes to the framework or its implementation?
Response	There have not been specific campaigns on promoting transparency and integrity related to lobbying over the past two years. However, Pakistan Business council was established in 2005 to identify the need of big businesses in the country and enable government to opt for policies in congruent with the commercial needs. The PBC is the only lobbying firm in Pakistan that represents local, national and multinational corporations' investment space in the country. The PBC identifies potential areas for the government that require government attention. Moreover, the PBC also encourages stakeholders by conducting outreaches and seminars to allow them to comprehend the potential of a commercial vacuum of a certain project or an industry.

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## 12. PARTY AND ELECTION CAMPAIGN FINANCE TRANSPARENCY

Indicator number	12.1
Indicator question(s)	Is there a legal framework regulating the financing of political parties and the finances of candidates running for elected office?
Scoring	● 1: There is a legal framework regulating the financing of political parties and the finances of candidates running for elected office
Response	<p>Yes. In 2017 the Parliament of Pakistan passed The Elections Act 2017 to govern different sections of electoral process including the financing of political parties and candidates.</p> <p>The provisions of the Act require the nominated candidates to declare their net assets for the current financial year and previous year and the difference in net assets.</p> <p>The provisions also require the political parties to submit the Election Commission of Pakistan (ECP) their annual financial statements and lists of donors who have donated PKR 10,00,000 or more to the party. (Chapter XI, Section 211)</p>
	<p>Reference</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.na.gov.pk/uploads/documents/1507210474_138.pdf">http://www.na.gov.pk/uploads/documents/1507210474_138.pdf</a></li> <li>2. <a href="http://www.na.gov.pk/uploads/documents/1506961151_781.pdf">http://www.na.gov.pk/uploads/documents/1506961151_781.pdf</a></li> <li>3. <a href="https://www.ecp.gov.pk/PrintDocument.aspx?PressId=55287&amp;type=PDF">https://www.ecp.gov.pk/PrintDocument.aspx?PressId=55287&amp;type=PDF</a></li> <li>4. <a href="https://pakvoter.org/code-of-conducts/">https://pakvoter.org/code-of-conducts/</a></li> <li>5. <a href="https://pakvoter.org/election-laws-and-rules/">https://pakvoter.org/election-laws-and-rules/</a></li> <li>6. <a href="https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf">https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf</a></li> </ol>
Indicator number	12.2
Indicator question(s)	Are political parties and individual candidates running for elected office required to disclose financial statements for their campaigns detailing itemized income and expenditure, as well as individual donors to their campaign finances?
Scoring	● 1: Political parties (and, if applicable, political candidates) are required to release itemized income and expenditure reports on their campaigns and to disclose donors who contributed to a party's or candidate's electoral campaign, with the threshold of disclosure at 1,000 Euro/USD or less
Response	<p>Yes. The provisions of the Elections Act 2017 of Pakistan require the nominated candidates and political parties to declare their net assets for the current financial year and previous year and the difference in net assets. The Act also requires the candidates to declare their personal expenditure detail from statement of liabilities.</p> <p>The Act requires the political parties to submit the Election Commission of Pakistan lists of donors who have donated PKR 100,00,00 or more to the parties. (Chapter XI, Section 211)</p>
	<p>Reference</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.na.gov.pk/uploads/documents/1507210474_138.pdf">http://www.na.gov.pk/uploads/documents/1507210474_138.pdf</a></li> <li>2. <a href="http://www.na.gov.pk/uploads/documents/1506961151_781.pdf">http://www.na.gov.pk/uploads/documents/1506961151_781.pdf</a></li> <li>3. <a href="https://www.ecp.gov.pk/PrintDocument.aspx?PressId=55287&amp;type=PDF">https://www.ecp.gov.pk/PrintDocument.aspx?PressId=55287&amp;type=PDF</a></li> <li>4. <a href="https://pakvoter.org/code-of-conducts/">https://pakvoter.org/code-of-conducts/</a></li> <li>5. <a href="https://pakvoter.org/election-laws-and-rules/">https://pakvoter.org/election-laws-and-rules/</a></li> <li>6. <a href="https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf">https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf</a></li> </ol>
Indicator number	12.3
Indicator question(s)	Are political parties and, if applicable, individual candidates running for elected office required to disclose annual accounts with itemized income and expenditure and individual donors?
Scoring	● 1: Political parties (and, if applicable, political candidates) are required to release itemized income and expenditure reports on their annual accounts and disclose donors who contributed to a party's or candidate's annual finances, with the threshold of disclosure at 1,000 Euro/USD or less

Response	The provisions of the Elections Act 2017 of Pakistan require the political parties to submit their annual financial statements and lists of donors who have donated PKR 100,00,00 or more to the parties as well as audited financial records to the Election Commission of Pakistan. (Chapter XI, Section 211).
	Reference 1. <a href="http://www.na.gov.pk/uploads/documents/1507210474_138.pdf">http://www.na.gov.pk/uploads/documents/1507210474_138.pdf</a> 2. <a href="http://www.na.gov.pk/uploads/documents/1506961151_781.pdf">http://www.na.gov.pk/uploads/documents/1506961151_781.pdf</a> 3. <a href="https://www.ecp.gov.pk/PrintDocument.aspx?PressId=55287&amp;type=PDF">https://www.ecp.gov.pk/PrintDocument.aspx?PressId=55287&amp;type=PDF</a> 4. <a href="https://paktvoter.org/code-of-conducts/">https://paktvoter.org/code-of-conducts/</a> 5. <a href="https://paktvoter.org/election-laws-and-rules/">https://paktvoter.org/election-laws-and-rules/</a> 6. <a href="https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf">https://ecp.gov.pk/storage/files/2/Elections%20Act%202017%20updated/Updated%20Elections%20Act%202017-231011-105435.pdf</a>
Indicator number	12.4
Indicator question(s)	Are parties' (and, if applicable, candidates') electoral campaign expenditures subject to independent scrutiny?
Scoring	● 0.5: The campaign finances of parties and/or candidates for elected office are subject to verification, but available the legal framework fails to guarantee the political independence of the oversight body and/or does not provide the oversight body with sufficient powers and resources to effectively scrutinise the statements and accounts in an effective manner
Response	According to section 211 of the Elections Act 2017, a political party shall furnish to the Commission details of the election expenses incurred by it during a general election (bye-election and Senate election). The ECP shall also constitute a monitoring team to monitor election campaign of the candidates and political parties and regularly report any violation by a candidate or a political party of any provision of the Act, Rules or the Code of Conduct issued by the Commission which also include the rule on releasing information on campaign finances and donor names.  However, the Elections Act, 2017 absolves candidates from financial expenditures made on their behalf by others.
	Reference 1. <a href="#">Updated Elections Act 2017-231011-105435.pdf (ecp.gov.pk)</a>
Indicator number	12.5
Indicator question(s)	Are the annual accounts of political parties (and, if applicable, of candidates) subject to independent scrutiny?
Scoring	● 1: Annual financial statements of parties and/or candidates are subject to independent verification, the legal framework provides the oversight body with sufficient independence, powers and resources to scrutinize the statements and accounts in an effective manner
Response	Yes, the annual accounts of political parties are subject to independent scrutiny. As per section 210 of the Elections Act 2017, political parties are required to submit to the ECP within sixty days from the close of a financial year, a consolidated statement of its accounts audited by a Chartered Accountant on Form D containing— (a) annual income and expenses; (b) sources of its funds; and (c) assets and liabilities.
	Reference 1. <a href="#">Updated Elections Act 2017-231011-105435.pdf (ecp.gov.pk)</a>
Indicator number	12.7
Indicator question(s)	Have political parties and/or candidates been sanctioned for violating political finance rules or non-compliance with disclosure requirements in the past two years, according to publicly available evidence?
Response	ECP sanctions against non-complying political parties and candidates include;

During General Elections 2018, the Election Commission of Pakistan issued show cause notices to political parties for the non-compliance of legal requirement of submitting the statement of their accounts. The ECP warned them of being declared ineligible for issuance of an election symbol for the by-election for the non-compliance.

Former PTI MNA Faisal Vawda was disqualified from his parliamentary membership by the ECP in February 2022 because of dual citizenship rendering his seat in Karachi vacant.

In August 2022, ECP rejected the nomination papers of the former premier Imran Khan in the by-elections of NA-108 Faisalabad due to insufficient details provided regarding his assets.

Imran Khan was also disqualified in October 2022 by the ECP due to his false statements in the Toshakhana reference.

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## Target 16.6: “Develop effective, accountable and transparent institutions at all levels”

### 13. TRANSPARENCY AND INTEGRITY IN PUBLIC ADMINISTRATION

Indicator number	13.1
Indicator question(s)	<p>Is there a law, regulation or Code of Conduct in place, covering public officials, employees and representatives of the national government, that adequately addresses the following issues:</p> <p>a. integrity, fairness, and impartiality; b. gifts, benefits, and hospitality; and c. conflicts of interest?</p>
Scoring	<p>● 1: A law, regulation or Code of Conduct is in place and addresses the aspects mentioned above</p>
Response	<p>As per the law stipulated under the Civil Establishment Code of Pakistan (2007), civil servants are entitled to provide all the details regarding gifts they receive. The law also prohibits the officials to refrain from accepting gifts that may put them under obligation to do otherwise than their official job, oversees the entitlements and responsibilities of Federal Government officials. Chapter 9 of the document “Conduct, Efficiency and Discipline” serves as main code of conduct for the Federal Government employees of Pakistan. The section I of the chapter comprehends “The Government Servants (Conduct) Rules, 1964” which covers the aspects of integrity, fairness, gifts and benefits, and conflicts of interest.</p> <p>Besides, ‘The Prevention and Management of Conflict of Interest’ bill was introduced in the Senate in October 2017. The bill intended to provide the prevention and management of conflicts of interest with the establishment of the clear conflict of interest principles for the public servants in the Federal Government.</p> <p>Moreover, Pakistan adopted a framework for the management of conflicts of interest of civil servants under the Civil Servants Act (1973), the Government Servants (Conduct) Rules (1964) and the Government Servants (Efficiency and Discipline) Rules (1973, amended in December 2020). The Government Servants (Conduct) Rules allow for the management of private companies and banks, as well as private trade or employment, by civil servants with the prior permission of the Government.</p> <p>The framework is honor-based, with responsibility for the reporting of conflicts of interest resting with the individual and the possibility for any other individual who identifies a conflict to file a complaint. The framework provides for disciplinary measures, which can be applied to all those serving in a civil capacity in connection with the affairs of the Government and the All-Pakistan Service during their employment within provincial governments.</p> <p>Rule 15 of the Government Servants (Conduct) Rules prescribes that “no Government servant shall, except with the previous sanction of the Government, take part in the promotion, registration or management of any bank or company”.</p> <p>The obligation for all civil servants to declare gifts, interests and assets is established in the Government Servants (Conduct) Rules. The declarations must be updated for every financial year, which ends on 30 June.</p> <p>Members of the Parliament file their declarations with the Election Commission of Pakistan, whereas civil servants employed within the administrative service, police, secretariat or office management groups file declarations with the Establishment Division.</p> <p>All other civil servants submit declarations within their own departments. Sanctions are in place for violations of the declaration regime, which is trust-based. There is no centralized oversight authority or verification system.</p> <p>Codes of conduct for all employees of Government entities are regulated by the Government Servant (Conduct) Rules. In cases of misconduct, disciplinary action is taken in accordance with the provisions of the Civil Servants (Efficiency and Discipline) Rules.</p>

There is a trust-based system for the declaration of conflicts of interest, with judges expected to recuse themselves when such conflicts arise. Judges are also subject to asset declaration requirements.

Article IV of the Code of Conduct is to be observed by judges of the Supreme Court of Pakistan and the High Courts of Pakistan (Supreme Judicial Council): a judge must decline resolutely to act in a case involving his own interest including cases of their friends and family members. Article VIII bans judges from accepting gifts from persons other than family members and close friends in order to avoid conflict of interest.

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Indicator number	13.2
Indicator question(s)	Is there a law or clear policy in place to address the ‘revolving door’ – the movement of individuals between public office and private sector, while working on the same sector or issue, which may result in conflicts of interest and in former public officials misusing the information and power they hold to benefit private interests?
Scoring	● 1: There is a law or clear policy addressing the ‘revolving door’
Response	<p>The Establishment Code of Pakistan (ESTA CODE), which is a legally binding code applicable to a wide range of public officials, obligates the government servants to not undertake any practice or activity which may result in conflicts of interest between their duties and their private interests.</p> <p>The Chapter 9 of the Establishment Code of Pakistan, “CONDUCT, EFFICIENCY AND DISCIPLINE”, lays down a framework of rules and regulations known as ‘The Government Servants (Conduct) Rules, 1964’, which addresses the possible ‘conflicts of interest’ between public and private. According to the Code, these rules are applicable to “every person, whether on duty or on leave, within or without Pakistan, serving in a civil capacity in connection with the affairs of the Centre and to the members of an All-Pakistan Service during their employment under the Provincial Governments or while on deputation with any other Government, agency, institution or authority: Provided that the Federal Government may, by a notification in the official Gazette, exempt any class of Government servants from the operation of all or any of these rules.”</p> <p>Source: Rule 2 of Government Servants (Conduct) Rules, 1964</p> <p>According to Rule 16 of Government Servants (Conduct) Rules, 1964:</p> <p>(1) No Government servant shall, except with the previous sanction of the Government, engage in any trade or undertake any employment or work, other than his official duties. Here the exceptions may include honorary work of a religious, social or charitable nature, occasional work of a literary artistic character, or sports activities or membership of recreation clubs, subject to the conditions that the servant’s official duties do not suffer and that the occupation or undertaking does not conflict with their obligations as a government servant.</p> <p>(2) No Government servant shall associate himself with any private trust, foundation or similar other institution which is not sponsored by the Government.</p> <p>The Chapter 9 covers other codes of conduct applicable to the government servants addressing the possible ‘conflicts of interest’ situations between government servants and private/ foreign interests. These codes are follows:</p> <p>Sl. No. 26 prohibits government servants to do private work in addition to their government jobs.</p> <p>Sl. No. 27 prohibits the wives of government servants to seek employment in foreign diplomatic missions in Pakistan.</p> <p>Sl. No. 28 requires all government officials whose spouses have undertaken some private job or are engaged in business and trade to render a certificate to the</p>



Secretary of the Ministry/Division or the Head of the Department concerned that the profession, trade or business in which his or her spouse is engaged is in no way under his/her official influence.

Sl. No. 30 prohibits the serving government employees to be associated with private trusts, foundations and similar other institutions which are not sponsored by the government itself. However, the code exempts the judges of the High Courts and Supreme Court of Pakistan.

Sl. No. 77 requires Government servants to restraint in the matter of social contacts with the members of foreign mission in Pakistan or making direct approaches to them.

As per Sl. No. 73, if any officer has any private business to conduct with a foreign mission which would be likely to place him under obligation to that mission or compromise his official position with them in any way, he should make contact with the mission concerned through the Ministry of Foreign Affairs.

The Sl. No. 11 restraints government servants to accept any foreign trips sponsored by commercial firms. If in any case it is not considered desirable to refuse such an offer in public interest prior permission of the Establishment Division and the Ministry of Finance should invariably be obtained for its acceptance.

According to Clause 6 (2) of Civil Servants (Confirmation) Rules, 1993:

A civil servant shall cease to hold lien against a post if he takes up an appointment on selection in an autonomous body under the control of Federal Government, Provincial Government, local authority or private organization.

Sl. No. 31-C of Civil Establishment Code provides that:

Any officer/Government Servant seeking permission to work with an NGO or private organization within Pakistan may be allowed to do so under FR-69 for the period of Extraordinary Leave (EOL) that he/she is entitled to as per Leave Rules. This EOL/permission may not extend beyond five years i.e., the maximum period of EOL for which he/she is eligible under the Leave Rules.

Sl. No. 84-B requires civil servants, who may be desirous of seeking private employment, during LPR or within two years of the date of the retirement, to fill up a proforma.

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Reference

1. [http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20\(New\)/Chap9allin+one.pdf](http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20(New)/Chap9allin+one.pdf)
2. [http://anf.gov.pk/library/law/pakistan\\_civil\\_servants\\_act\\_1973\\_eng.pdf](http://anf.gov.pk/library/law/pakistan_civil_servants_act_1973_eng.pdf)
3. [http://www.senate.gov.pk/uploads/documents/1511428090\\_476.pdf](http://www.senate.gov.pk/uploads/documents/1511428090_476.pdf)

Indicator number	13.3
Indicator question(s)	Does the law or policy that addresses the 'revolving door' cover all relevant public-sector decision-makers?
Scoring	● 0.5: The law or policy addressing the 'revolving door' covers most relevant public sector decision-makers but fails to include some relevant positions
Response	<p>The law does not extensively cover all relevant public sector decision makers specifically the Executive and Legislative branches of the government. The Establishment Code of Pakistan bounds the government servants to avoid any extra responsibility and obligation outside their government service which may result in conflicts of interest between their duties as government servants and their private work. The ESTA CODE excludes Judge of the Supreme Court or of a High Court or Federal Shariat Court or any Court subordinate to the High Court.</p> <p>To bound the judges to avoid extra judicial duties or responsibilities, official or private, there is a separate code known as "The Code of Conduct for Judges of the Supreme Court and the High Courts", which was issued in 2009.</p> <p>However, there are no such codes applicable to the executive and legislative branches of the government.</p>

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Reference

1. [http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20\(New\)/Chap9allin+one.pdf](http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20(New)/Chap9allin+one.pdf)

2. [http://anf.gov.pk/library/law/pakistan\\_civil\\_servants\\_act\\_1973\\_eng.pdf](http://anf.gov.pk/library/law/pakistan_civil_servants_act_1973_eng.pdf)
3. <http://www.supremecourt.gov.pk/web/page.asp?id=435>
4. <https://www.thenews.com.pk/print/420467-time-to-remind-judges-of-their-code-of-conduct>
5. <https://tribune.com.pk/story/782657/private-employment-govt-rejects-bill-seeking-bar-on-civil-servants/>

Indicator number	13.4
Indicator question(s)	Is there a mandatory cooling-off period – a minimum time interval restricting former officials from accepting employment in the private sector that relates to their former position – for members of the government and other relevant high-level decision-makers?
Scoring	● 1: The policy contains a minimum cooling-off period of at least 2 years for certain positions and cases where the new employment of former government members and other high-level decision-makers would result in a conflict of interest
Response	<p>Subject to the provisions of section 3 of the ex-Government Servants (Employment with Foreign Governments) (Prohibition) Act, 1966 (XII of 1966), "a civil servant may, during leave preparatory to retirement, or after retirement from Government service, seek any private employment provided that, where employment is sought by a civil servant while on leave preparatory to retirement or within two years of the date of his retirement, he shall obtain the prior approval of the prescribed authority."</p> <p>That means, civil servants are restricted to seek any private employment within two years of their retirement unless the competent authority allow them to do so.</p> <p>Reference</p> <ol style="list-style-type: none"> <li>1. <a href="http://establishment.gov.pk/estab/userfiles1/file/Establishment/publication/ESTA%20CODE%20(Edition%202015)/Chapter%201(1).pdf">http://establishment.gov.pk/estab/userfiles1/file/Establishment/publication/ESTA%20CODE%20(Edition%202015)/Chapter%201(1).pdf</a></li> <li>2. <a href="http://anf.gov.pk/library/law/pakistan_civil_servants_act_1973_eng.pdf">http://anf.gov.pk/library/law/pakistan_civil_servants_act_1973_eng.pdf</a></li> <li>3. <a href="http://www.fab.gov.pk/images/pdf/Volume1/Chap2.pdf">http://www.fab.gov.pk/images/pdf/Volume1/Chap2.pdf</a></li> </ol>

Indicator number	13.5
Indicator question(s)	Is there a single public body or are there designated authorities responsible for providing advice and overseeing 'revolving door' regulations?
Scoring	● 1: There is a single body, or there are various designated authorities charged with providing advice and overseeing the implementation of the policy
Response	There is no single designated authority responsible for addressing 'revolving door' practices however the concerned Ministry/Division/Department are empowered to impose its authority to penalize the government servant in instances of any misconduct or ask them to disclose their private interests.

Indicator number	13.6
Indicator question(s)	Are there proportionate and dissuasive sanctions for both individuals and companies that do not comply with the law or policy controlling the 'revolving door'?
Scoring	● 0.5: There are sanctions in the law (or policy) but they are not considered to be proportionate and dissuasive
Response	<ul style="list-style-type: none"> <li>• According to Rule 5(1) of the Government Servants (E&amp;D) Rules, 1973 covered in Chapter 9 of the Establishment Code of Pakistan:</li> </ul> <p>In case where a government servant is accused of subversion, corruption or misconduct including practices related to revolving door, the authorized officer may require him to proceed on leave or, with the approval of "authority", suspend him, provided that any continuation of such leave or suspension shall require approval of the "authority" after every 3 months.</p> <ul style="list-style-type: none"> <li>• SI. No. 155 of Chapter 9, ESTA CODE further provides that:</li> </ul> <p>If the dismissal of a government servant is held to be unlawful, he has to be allowed salary for the period he was kept out of service, reduced by the amount, if any, that he might have earned by way of salary, or as profits, on account of having accepted some employment, or having been engaged in some profitable business, during the above period.</p> <ul style="list-style-type: none"> <li>• At present there is no bar on civil servants who wish to work in donor agencies and with international NGOs.</li> </ul>

Indicator number	13.7
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Indicator question(s)	Are the 'revolving door' provisions implemented and enforced in practice? Have there been any developments in the past year that indicate an improvement (or deterioration) in how the 'revolving door' and related conflicts of interests are addressed?
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Response	<p>Since there is no designated body to oversee the revolving door practices in Pakistan, there is an inconsistency in the mechanism to detect and impose sanctions actions government employees holding at least one job, public or private, other than their government job. While there is a comprehensive code of conduct in place to address misconduct related to the 'revolving door', it appears that the code is more morally binding on the government employees than legally binding.</p> <p>As part of a recent development in terms of legal provisions for the 'revolving door', the Prevention and Management of Conflict of Interest' bill has been introduced in the Senate in October 2017. The bill was introduced to provide for the prevention and management of conflicts of interest and to establish clear conflict of interest principles for the public servants in the Federal Government.</p> <p>The bill proposes a legal framework to prevent, manage and resolve conflict of interests arising between the private interests and public duties of Public Servants and to provide clear conflict of interest and related post-employment principles for such persons. The bill is yet to approve in the National Assembly.</p> <p>Another recent development is the passage of the Public Interest of Disclosures Act 2017 which is meant to provide a mechanism for public interest disclosures to prevent corruption and corrupt practices and protect the persons making such disclosures.</p> <p>Moreover, Pakistan adopted a framework for the management of conflicts of interest of civil servants under the Civil Servants Act (1973), the Government Servants (Conduct) Rules (1964) and the Government Servants (Efficiency and Discipline) Rules (1973, amended in December 2020). The Government Servants (Conduct) Rules allow for the management of private companies and banks, as well as private trade or employment, by civil servants with the prior permission of the Government.</p> <p>The framework is honor-based, with responsibility for the reporting of conflicts of interest resting with the individual and the possibility for any other individual who identifies a conflict to file a complaint. The framework provides for disciplinary measures, which can be applied to all those serving in a civil capacity in connection with the affairs of the Government and the All-Pakistan Service during their employment within provincial governments.</p> <p>Rule 15 of the Government Servants (Conduct) Rules prescribes that "no Government servant shall, except with the previous sanction of the Government, take part in the promotion, registration or management of any bank or company".</p> <p>The obligation for all civil servants to declare gifts, interests and assets is established in the Government Servants (Conduct) Rules. The declarations must be updated for every financial year, which ends on 30 June.</p> <p>Members of the Parliament file their declarations with the Election Commission of Pakistan, whereas civil servants employed within the administrative service, police, secretariat or office management groups file declarations with the Establishment Division.</p> <p>All other civil servants submit declarations within their own departments. Sanctions are in place for violations of the declaration regime, which is trust-based. There is no centralized oversight authority or verification system.</p> <p>Codes of conduct for all employees of Government entities are regulated by the Government Servant (Conduct) Rules. In cases of misconduct, disciplinary action is taken in accordance with the provisions of the Civil Servants (Efficiency and Discipline) Rules.</p>
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Reference

1. [http://www.senate.gov.pk/uploads/documents/1508829600\\_310.pdf](http://www.senate.gov.pk/uploads/documents/1508829600_310.pdf)
2. [http://www.senate.gov.pk/uploads/documents/1511428090\\_476.pdf](http://www.senate.gov.pk/uploads/documents/1511428090_476.pdf)
3. <https://tribune.com.pk/story/1970401/1-govt-servants-two-jobs-crime-cjp/>
4. <https://www.dawn.com/news/1354771>
5. <https://www.dawn.com/news/1163506>

6. <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/12-16June2023/CAC-COSP-IRG-II-4-1-Add.5/2308662E.pdf>

Indicator number	13.8
Indicator question(s)	Does the legal framework require high-level public officials and senior civil servants to regularly (at least once per year) declare their interests, including any paid or unpaid positions and financial interests in companies and other entities?
Scoring	● 1: The legal framework requires high-level public officials and senior civil servants to declare their interests at least once per year
Response	In February 2023, FBR notified “Sharing of Declaration of Assets of Civil Servants Rules, 2023” for federal government servants of BPS17 to 22 to declare asset details.  The notification obligates public office holders to declare details of assets owned by them and members of their families inside and outside the country to the FBR. The authority has also obligated the banks to provide these details twice a year, on Jan 31 and July 31.
	Reference 1. <a href="#">FBR notifies asset details declaration rules for public servants - Daily Times</a>

Indicator number	13.9
Indicator question(s)	Do the interest disclosure requirements cover officials of all branches of government – executive, the legislature, the judiciary, and civil service as well as other relevant public bodies?
Scoring	● 1: the interest disclosure applies to high-level officials from the executive, legislature, judiciary and civil service/other public bodies
Response	The interest disclosure requirement is applicable to the civil servants and exempts other branches of government.  The failure by members of the Parliament to comply with asset disclosure rules (namely, late filing or non-filing) can lead to administrative sanctions, such as suspension.  Asset declarations submitted by members of the Parliament and senators are published on the website of the Election Commission of Pakistan, whereas those submitted by civil servants are confidential but can be shared with foreign authorities upon request. The asset declaration form covers financial accounts in a foreign country in which a public official has an interest or over which they have a signature or other authority (serial 11 of the form “Assets held as Attorney”).  The Supreme Judicial Council Code of Conduct (2009) is observed by Supreme Court and high court judges. A code of conduct of 2008 is observed by members of the subordinate judiciary. There is a trust-based system for the declaration of conflicts of interest, with judges expected to recuse themselves when such conflicts arise. Judges are also subject to asset declaration requirements.
	Reference 1. <a href="http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20(New)/Chap9allin+one.pdf">http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20(New)/Chap9allin+one.pdf</a> 2. <a href="http://www.fab.gov.pk/images/pdf/Volume1/CH1.pdf">http://www.fab.gov.pk/images/pdf/Volume1/CH1.pdf</a> 3. <a href="http://anf.gov.pk/library/law/pakistan_civil_servants_act_1973_eng.pdf">http://anf.gov.pk/library/law/pakistan_civil_servants_act_1973_eng.pdf</a> 4. <a href="https://www.thenews.com.pk/print/420467-time-to-remind-judges-of-their-code-of-conduct">https://www.thenews.com.pk/print/420467-time-to-remind-judges-of-their-code-of-conduct</a> 5. <a href="https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/12-16June2023/CAC-COSP-IRG-II-4-1-Add.5/2308662E.pdf">https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/12-16June2023/CAC-COSP-IRG-II-4-1-Add.5/2308662E.pdf</a>

Indicator number	13.10
Indicator question(s)	Does the legal framework require high-level public officials and senior civil servants to regularly (at least once per year) declare their income and assets?
Scoring	● 1: The legal framework requires high-level public officials and senior civil servants to declare their income and assets at least once per year.

Response According to clause 12 (2) of Government Servants (Conduct) Rules, Establishment Code of Pakistan, every Government Servant shall submit to the Government an annual declaration of income, assets and expenses for the financial year, ending on 30th June, through the usual channel, showing any increase or decrease of property as shown in the declaration under sub-rule (1) or the last annual return.

According to clause 12 (3) of Government Servants (Conduct) Rules, declaration of Assets Proforma shall be opened in the concerned section each year and entered into the relevant database in the month of December showing any increase or decrease of property or, as the case may be, the last annual return.

According to clause 13 of Government Servants (Conduct) Rules, a government servant shall, as and when he is so required by Government by a general or special order, furnish information as to his assets disclosing liquid assets and all other properties, immovable and movable, including shares, certificates, insurance policies, jewelry [and expenses during any period specified by such order in the form specified therein].

The rules also require that all assets owned by the officer & his family members (as defined in Rule 3(1) (c) of Conduct Rules 1964) should be declared. Assets acquired by major children dependents & others where funds have been provided by the officer are also to be declared. Further, the assets owned partly or acquired on "Hire purchase Agreement" or instalment should also be declared.

*Other Acts:*

The Voluntary Declaration of Domestic Act 2018 and Assets Declaration Ordinance 2019 are two other acts which were enacted by the current Government of Pakistan to provide for voluntary declaration of undisclosed assets, sales, and expenditures on or before the thirtieth day of June, 2018 and 2019 respectively.

The Voluntary Declaration of Domestic Act 2018 and Assets Declaration Ordinance 2019 have been passed to address the issue of large-scale non-reporting and under-reporting of assets in Pakistan. However, these acts don't impose any requirement of assets and income disclosure on annual or less-than-annual basis.

The Election Act 2017 also requires every member of an Assembly and Senate to submit to the Election Commission of Pakistan (ECP), on or before 31st December each year, a copy of his statement of assets and liabilities including assets and liabilities of his spouse and dependent children as on the preceding thirtieth day.

Under the IMF condition to secure bailout package and preventing money laundering, federal government in February 2023 allowed banks to access to the asset's information of the public servants above BPS-17. In this regard, in February 2023, FBR issued a notification giving an assent to fulfilling another IMF condition.

Reference

1. [http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20\(New\)/Chap9allin+one.pdf](http://www.fab.gov.pk/images/pdf/Estacode%202007%20Volume%20II%20(New)/Chap9allin+one.pdf)
2. <https://www.thenews.com.pk/print/1027700-all-set-for-asset-declaration-system-for-bureaucrats>
3. <http://download1.fbr.gov.pk/Docs/20186131562119310VoluntaryDeclarationofDomesticAssetsAct,2018.pdf>
4. <https://download1.fbr.gov.pk/SROs/20232119282592SRO80.pdf>
5. <http://download1.fbr.gov.pk/Docs/20195251351512475AssetsDeclarationOrdinanceGazettecopy.pdf>
6. <https://www.dawn.com/news/1735037>

Indicator number	13.11
Indicator question(s)	Do the income and asset disclosure requirements cover officials of all branches of government –executive, the legislature, the judiciary, and civil service as well as other relevant public bodies?
Scoring	● 1: the asset and income disclosure applies to high-level officials from the executive, legislature, judiciary and civil service/other public bodies
Response	The asset and income disclosure requirements apply to civil servants and Parliamentarians, judges and officials of executive branch of the government.

The clauses pertaining to income and asset disclosure requirement in Government Servants (Conduct) Rules apply to the government and civil servants only.

The Voluntary Declaration of Domestic Act 2018 and Assets Declaration Ordinance 2019 also exempt holders of public office, their spouses and dependent children from the requirement of asset and income declaration.

The Foreign Assets (Declaration and Repatriation) Act, 2018 also applies to all citizens of Pakistan except holders of public office, their spouses and dependent children.

Only the Election Act 2017 required every nominee to declare their assets and liabilities and of the assets and liabilities of their spouse and dependent children as on the preceding thirtieth day of June. The Act also requires every member of an Assembly and Senate to submit to the Election Commission of Pakistan (ECP), on or before 31st December each year, a copy of his statement of assets and liabilities including assets and liabilities of his spouse and dependent children as on the preceding thirtieth day.

The limited coverage of all these acts has restricted across the board accountability at the top-tiers of the Government of Pakistan.

Pakistan has established a paper-based financial disclosure system for public officials. Members of the Parliament and civil servants, including members of the judiciary, are required to declare their assets and liabilities, whether held domestically or abroad, as well as those of any dependent family members living with them, according to the Representation of People Act (1976) and the Government Servants (Conduct) Rules, respectively. As ministers in Pakistan are members of the Parliament, they are covered by the asset declaration obligations; however, the obligations do not extend to the Head of State. Asset declarations must be submitted upon taking office or on first appointment, and then annually (by 30 June), but not at the end of service. The Election Commission of Pakistan is responsible for receiving asset declarations from members of the Parliament. With regard to civil servants, there is no single, independent agency that handles asset declarations. Respective ministries and government agencies are therefore responsible for receiving declarations and enforcing the applicable requirements, as described above.

The failure by members of the Parliament to comply with asset disclosure rules (namely, late filing or non-filing) can lead to administrative sanctions, such as suspension.

Asset declarations submitted by members of the Parliament and senators are published on the website of the Election Commission of Pakistan, whereas those submitted by civil servants are confidential but can be shared with foreign authorities upon request. The asset declaration form covers financial accounts in a foreign country in which a public official has an interest or over which they have a signature or other authority (serial 11 of the form "Assets held as Attorney").

The Supreme Judicial Council Code of Conduct (2009) is observed by Supreme Court and high court judges. A code of conduct of 2008 is observed by members of the subordinate judiciary. There is a trust-based system for the declaration of conflicts of interest, with judges expected to recuse themselves when such conflicts arise. Judges are also subject to asset declaration requirements.

Moreover in February 2023, FBR enacted rules under S.R.O. 80(I)12023 that required banks to document the asset declarations of the civil servants and ensure disclosure twice a year.

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#### Reference

1. <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/12-16June2023/CAC-COSP-IRG-II-4-1-Add.5/2308662E.pdf>
2. <https://www.dawn.com/news/1735037>

Indicator number	13.12
Indicator question(s)	Does the framework require that information contained in interest declarations and income and asset disclosures be made publicly accessible?
Scoring	● 0.25: Only limited information from either interest declarations or income and asset disclosure forms has to be made publicly accessible
Response	<ul style="list-style-type: none"> <li>• According to Government Servants (Conduct) Rules, the assets and liabilities annually declared by public servants in Pakistan are kept confidential, which may be meant to protect the right to privacy.</li> <li>• According to Clause 138 of the Elections Act, 2017, the Commission shall publish in the official Gazette the statements of assets and liabilities received by it and any person may obtain copies of a statement of assets and liabilities on payment of prescribed fee.</li> </ul> <p>Since the information is not freely accessible, if anyone wants to get access to any kind of information content of the candidates' nomination forms, they would have to go through cumbersome procedures in addition to paying hundreds of rupees fee to get the deal done.</p> <ul style="list-style-type: none"> <li>• According to the Clause 137(2) of Election Act 2017, the Commission, on the first day of January each year through a press release, shall publish the names of Members who failed to submit the requisite statement of assets and liabilities within the period specified.</li> <li>• The legislative framework, however, doesn't require that information contained in declarations of interests made by public officials, if any, be made publicly accessible.</li> </ul>

Indicator number	13.13
Indicator question(s)	Does the legal framework establish an oversight body that is provided with sufficient political independence and legal powers to scrutinize income and asset disclosures?
Scoring	● 1: The legal framework provides for an independent oversight mechanism with sufficient independence and powers to scrutinize income and asset declarations
Response	<p>The government bodies, which govern income and asset disclosure in Pakistan, are:</p> <ul style="list-style-type: none"> <li>• National Accountability Bureau (NAB)</li> <li>• Election Commission of Pakistan (ECP)</li> <li>• Federal Board of Revenue (FBR)</li> </ul> <p>FBR is also in contact with relevant authorities including NADRA, land record authorities, and District Collectors for the purpose of inquiry.</p> <ul style="list-style-type: none"> <li>• Judiciary system</li> </ul> <p>The legal framework of the country provides sufficient independence and legal powers to these institutions to scrutinize income and asset disclosures even though it is not utilized in practice.</p>

#### Reference

1. [http://www.na.gov.pk/uploads/documents/1506961151\\_781.pdf](http://www.na.gov.pk/uploads/documents/1506961151_781.pdf)
2. <https://www.ecp.gov.pk/Documents/laws2017/Election%20Act%202017.pdf>
3. <https://www.fbr.gov.pk/pr/fbr-advises-people-to-declare-their-undisclos/132060>
4. <https://fp.brecorder.com/2019/05/20190527480908/>
5. <https://fp.brecorder.com/2019/03/20190331459987/>

Indicator number	13.14
Indicator question(s)	Does the law or policy contain dissuasive and proportionate sanctions for failure to comply with interest and income and asset disclosure requirements?
Scoring	● 0.5: The law or policy contains sanctions covering interest and/or income and asset disclosures, but in neither area are such sanctions dissuasive and proportionate
Response	<p>According to Sl. No. 23-A (2)(v) of Establishment Code of Pakistan, “it is the responsibility of Ministries/Divisions/Departments/Corporations/Autonomous Bodies to take disciplinary actions against the defaulting officers/officials who do not submit declarations (of assets, income, and interest) by the prescribed date or within fifteen days thereof.”</p> <p>Since there is no clear definition of the penalty / sanctions against the government servants in case of their failure to disclosure, as the sanctions are just labelled as ‘disciplinary actions’ to be taken by the concerned Ministries/Divisions/Departments, the sanctions cannot be considered dissuasive and proportionate.</p> <p>The sanctions against assets and income declaration are more dissuasive for Parliamentarians, however. According to the Clause 137(3) of Election Act 2017, the Election Commission of Pakistan (ECP) shall, on the sixteenth day of January, by an order suspend the membership of a Member of an Assembly and Senate who fails to submit the statement of assets and liabilities by the fifteenth day of January and such Member shall cease to function till he files the statement of assets and liabilities.</p> <p>According to the Clause 137(4) of Election Act 2017, where a Member submits the statement of assets and liabilities under this section which is found to be false in material particulars, he may, within one hundred and twenty days from the date submission of the statement, be proceeded against for committing the offence of corrupt practice.</p> <p>According to the Clause 174 of Election Act 2017, any person guilty of the offence of corrupt practice shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to one hundred thousand rupees or with both.</p> <p>Reference</p> <ol style="list-style-type: none"> <li><a href="http://www.na.gov.pk/uploads/documents/1506961151_781.pdf">1. http://www.na.gov.pk/uploads/documents/1506961151_781.pdf</a></li> <li><a href="https://www.ecp.gov.pk/Documents/laws2017/Election%20Act%202017.pdf">2. https://www.ecp.gov.pk/Documents/laws2017/Election%20Act%202017.pdf</a></li> <li><a href="https://fp.brecorder.com/2015/03/201503271165566/">3. https://fp.brecorder.com/2015/03/201503271165566/</a></li> <li><a href="https://gulfnews.com/uae/declare-your-undisclosed-assets-or-face-imprisonment-pakistani-expats-warned-1.64833205">4. https://gulfnews.com/uae/declare-your-undisclosed-assets-or-face-imprisonment-pakistani-expats-warned-1.64833205</a></li> </ol>

Indicator number	*13.15
Indicator question(s)	Have there been cases in the past two years of sanctions being imposed on elected or high-level public officials or senior civil servants for failing to file declarations of their interest declaration or their assets and income declaration, or for intentionally providing false or incomplete information in their disclosure, according to publicly available evidence?
Response	<p>Former PTI MNA Faisal Vawda was disqualified from his parliamentary membership by the ECP in February 2022 because of dual citizenship rendering his seat in Karachi vacant.</p> <p>A complainant filed a case in ECP against Vawda about his dual citizenship. After challenging ECP’s verdict in the Supreme Court of Pakistan, the apex court revoked his disqualification after he maintained to have stated wrong information about his dual citizenship with an apology. He was disqualified for one time and was rendered eligible for the next elections. In the ruling, issued in December 2022, the top court of Pakistan noted that the electoral body has no jurisdiction to inquire into and decide upon the matter of pre-election disqualification and disqualification of a returned candidate.”</p>



In August 2022, ECP rejected the nomination papers of the former premier Imran Khan in the by-elections of NA-108 Faisalabad due to insufficient details provided regarding his assets.

Imran Khan was also disqualified in October 2022 for five years by the ECP due to his false statements and incorrect declaration of information in the Toshakhana reference.

In August 2022, the opponents of the former premier Imran Khan filed a reference in a court against his undeclared information and details about the foreign gifts.

Under the Cabinet division set up in 1974, Toshakhana rules state that gifts/presents and other such materials received by persons to whom these rules apply shall be reported to the Cabinet Division.

The PTI-led government since 2018 did not declare information despite order from Pakistan Information Commission. Later in September 2022, Khan submitted a reply to ECP mentioning that he sold four gifts he received as the premier of Pakistan.

A graff wristwatch, a pair of cuff links, an expensive pen and a ring were among the other three gifts. Four Rolex watches were also received by Khan as a premier. Under the ruling, it was stated that the former premier earned over 36 million — paying Rs21.56 million for the gifts to government treasury and selling them for Rs58m.

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#### Reference

1. [http://www.na.gov.pk/uploads/documents/1506961151\\_781.pdf](http://www.na.gov.pk/uploads/documents/1506961151_781.pdf)
2. <https://www.ecp.gov.pk/Documents/laws2017/Election%20Act%202017.pdf>
3. <https://www.brecorder.com/2019/08/05/515716/ecp-asks-parliamentarians-to-submit-assets-statements/>
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5. <https://www.thenews.com.pk/print/487483-fbr-sets-up-structure-to-implement-benami-act>
6. <https://www.dawn.com/news/1674153>
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9. <https://www.dawn.com/news/1348191>
10. <https://www.dawn.com/news/1724730>
11. <https://www.dawn.com/news/1716149>

Indicator number	13.16
Indicator question(s)	How do you evaluate the effectiveness of the disclosure mechanism for interests, assets and income? Is there a disclosure requirement for gifts and hospitality received by public officials and civil servants (if applicable)? Have there been any developments in the past two years that indicate an improvement or a deterioration of the disclosure mechanism?
Response	<p>According to the Sl. No. 5 of Government Servants (Conduct) Rules, 1964, the public officials and civil servants are required to promptly report the gift and hospitality they receive as per the following procedure:</p> <ul style="list-style-type: none"> <li>• If the Chief of Protocol or his representative has been attached to a visiting dignitary or a foreign delegation, it shall be his responsibility to supply a list of the gifts together with the names of the recipients to the Cabinet Division.</li> <li>• In the case of other delegations or visiting dignitaries with whom the Chief of Protocol is not associated, the Ministry sponsoring the visit shall be responsible to supply the details of gifts received and the list of recipients to the Cabinet Division and the Ministry of Foreign Affairs.</li> <li>• In the case of outgoing delegation or visits abroad of our VIPs, it shall be the responsibility of the Ambassador of Pakistan in the country concerned to report the receipt of the gifts together with the name of the recipient to the Cabinet Division through the Ministry of Foreign Affairs.</li> <li>• The gifts cannot be evaluated on the basis of the prices prevailing in Pakistan. They shall be evaluated on the basis of the price prevailing in the country of the origin.</li> <li>• The present limits fixed for retaining the gifts by the recipients of all categories are raised to Rs.1000.</li> <li>• If a recipient wants to retain gift worth more than the limit mentioned above, he may be allowed to do so on payment of the difference after evaluation of a gift. It shall first be offered for sale to the person who received it from a foreign dignitary.</li> </ul> <p><i>Interests, assets, and income:</i></p> <p>No authority to oversee disclosure of interests: Since there is no designated authority to oversee revolving door practices, the concerned Ministry/Division/Department can impose only its limited authority to penalize the government servant in instances of any misconduct or ask them to disclose their private interests.</p> <p>Proactive disclosure of assets and income: The legal framework requires high-level public officials and senior civil servants to declare their income and assets proactively at least once per year.</p> <p>Application coverage for Interest disclosure: The requirement is only applicable to the civil servants and exempts other branches of government. On the other hand, the asset and income disclosure requirements apply to civil servants and Parliamentarians but exempt the judges and officials of executive branch of the government.</p> <p>Publishing declarations of interests, income, and assets: Only limited information from either interest declarations or income and asset disclosure forms has to be made publicly accessible.</p> <ul style="list-style-type: none"> <li>• The assets and liabilities annually declared by public servants in Pakistan are kept confidential. (Government Servants Conduct Rules)</li> <li>• The Election Commission of Pakistan (ECP) shall officially publish the statements of assets and liabilities. (Elections Act, 2017). However, since the information is not freely accessible, anyone who wants to get access to any kind of information would have to go through cumbersome procedures in addition to paying hundreds of rupees fee to get the deal done.</li> </ul>

- The Election Commission of Pakistan (ECP), on the first day of January each year, shall publish the names of Members who failed to submit the requisite statement of assets and liabilities within the period specified. (Elections Act, 2017).
- The legislative framework, however, does not require that information contained in declarations of interests made by public officials, if any, be made publicly accessible.

*Other developments in disclosure mechanism:*

The Election Act 2017 requires every nominee to declare their assets and liabilities and the assets and liabilities of their spouse and dependent children as on the preceding thirtieth day of June. As per the provisions of the Act, the Returning Officer may conduct a summary enquiry and may reject a nomination paper if he is satisfied that the candidate has submitted a declaration or statement which is false or incorrect in any material particular.

The Act also requires every member of an Assembly and Senate to submit to the ECP, on or before 31st December each year, a copy of his statement of assets and liabilities including assets and liabilities of his spouse and dependent children as on the preceding thirtieth day of June

Another development is announcement of Tax Amnesty Scheme. The scheme is not compulsory but any official of any government branch can avail amnesty on tax by declaring their undisclosed assets and income. The scheme is meant to tax the undisclosed assets and income.

Another recent development is the passage of the Public Interest of Disclosures Act 2017 which is meant to provide a mechanism for public interest disclosures to prevent corruption and corrupt practices and protect the persons making such disclosures.

Pakistan has established a paper-based financial disclosure system for public officials. Members of the Parliament and civil servants, including members of the judiciary, are required to declare their assets and liabilities, whether held domestically or abroad, as well as those of any dependent family members living with them, according to the Representation of People Act (1976) and the Government Servants (Conduct) Rules, respectively. As ministers in Pakistan are members of the Parliament, they are covered by the asset declaration obligations; however, the obligations do not extend to the Head of State. Asset declarations must be submitted upon taking office or on first appointment, and then annually (by 30 June), but not at the end of service. The Election Commission of Pakistan is responsible for receiving asset declarations from members of the Parliament. With regard to civil servants, there is no single, independent agency that handles asset declarations. Respective ministries and government agencies are therefore responsible for receiving declarations and enforcing the applicable requirements, as described above.

The failure by members of the Parliament to comply with asset disclosure rules (namely, late filing or non-filing) can lead to administrative sanctions, such as suspension.

Asset declarations submitted by members of the Parliament and senators are published on the website of the Election Commission of Pakistan, whereas those submitted by civil servants are confidential but can be shared with foreign authorities upon request. The asset declaration form covers financial accounts in a foreign country in which a public official has an interest or over which they have a signature or other authority (serial 11 of the form "Assets held as Attorney").

The Supreme Judicial Council Code of Conduct (2009) is observed by Supreme Court and high court judges. A code of conduct of 2008 is observed by members of the subordinate judiciary. There is a trust-based system for the declaration of conflicts of interest, with judges expected to recuse themselves when such conflicts arise. Judges are also subject to asset declaration requirements.

Moreover in February 2023, FBR enacted rules under S.R.O. 80(I)12023 that required banks to document the asset declarations of the civil servants.

Government of Pakistan in February 2023 allowed banks to access the information of the civil servants above BPS 17 under the condition set by the IMF. The purpose of this move was to bring transparency in the assets held by the public officials in

the government and strengthen the anti-money laundering mechanism of the country.

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Reference

1. [http://www.na.gov.pk/uploads/documents/1506961151\\_781.pdf](http://www.na.gov.pk/uploads/documents/1506961151_781.pdf)
  2. <https://www.ecp.gov.pk/Documents/laws2017/Election%20Act%202017.pdf>
  3. <https://fp.brecorder.com/2015/03/201503271165566/>
  4. <https://www.thenews.com.pk/print/487483-fbr-sets-up-structure-to-implement-benami-act>
  5. <https://www.thenews.com.pk/print/1027700-all-set-for-asset-declaration-system-for-bureaucrats>
  6. <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/12-16June2023/CAC-COSP-IRG-II-4-1-Add.5/2308662E.pdf>
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## 14. FISCAL TRANSPARENCY

Indicator number	14.1								
Indicator question(s)	Is there legislation or policy in place requiring a high degree of fiscal transparency?								
Scoring	● 0.5: The legal framework requires some degree of fiscal transparency and the release of 6 of the key budget documents								
Response	<p>The Fiscal Responsibility and Debt Limitation Act, 2005 requires the Federal Government to be laid the following statements of economic, fiscal and debt policy before the National Assembly each year: -</p> <p>a) annual budget statement  b) medium term budgetary statement;  c) fiscal policy statement; and  d) debt policy statement:</p> <p>As part of the budget preparatory process, each Principal Accounting Officer (PAO) will present their budget proposals to the Priorities Committee (comprising Finance Division, Planning, Development and Special Initiatives Division, and Economic Affairs Division).</p> <p>A US State Department report released in September 2022 expressed reliability of the Pakistan's budget data and statistics, however, regretted Pakistan's failure in not improving its fiscal transparency.</p> <p>Despite the regulations aimed at fiscal transparency, international bodies demanded in November 2023 more transparency in financial data of Pakistan as the country asked for assistance to fight the climate change.</p> <p>Reference</p> <ol style="list-style-type: none"> <li><a href="https://www.internationalbudget.org/open-budget-survey/tracker/">https://www.internationalbudget.org/open-budget-survey/tracker/</a></li> <li><a href="http://www.finance.gov.pk/frdla2005_amended_2016.pdf">http://www.finance.gov.pk/frdla2005_amended_2016.pdf</a></li> <li><a href="https://fp.brecorder.com/2014/08/201408101211376/">https://fp.brecorder.com/2014/08/201408101211376/</a></li> <li><a href="http://www.finance.gov.pk/budget_call/BCC_2019_20.pdf">http://www.finance.gov.pk/budget_call/BCC_2019_20.pdf</a></li> <li><a href="https://www.dawn.com/news/1709314">https://www.dawn.com/news/1709314</a></li> <li><a href="https://www.dawn.com/news/1791350">https://www.dawn.com/news/1791350</a></li> </ol>								
Indicator number	14.2								
Indicator question(s)	What is the country's score and rank in the most recent Open Budget Survey, conducted by the International Budget Partnership (I)?								
Response	<p>Pakistan scores 46 (out of 100) in the Open Budget Index 2021 and is classified as only making "limited information available".</p> <p>The country ranks at 60 out of 120 countries.</p> <p>Reference</p> <ol style="list-style-type: none"> <li><a href="https://internationalbudget.org/open-budget-survey/country-results/2021/pakistan">https://internationalbudget.org/open-budget-survey/country-results/2021/pakistan</a></li> </ol>								
Indicator number	14.3								
Indicator question(s)	Are key budget-related documents published in practice?								
Response	<p>According to the Open Budget Survey (2021), there are 4 budget related documents that are being published in practice:</p> <table border="1"> <thead> <tr> <th>Type of Document</th> <th>Name of the Document</th> </tr> </thead> <tbody> <tr> <td>Pre Budget-Statement</td> <td>Not produced</td> </tr> <tr> <td>Executive Budget Proposal and Supporting Documents</td> <td> <ul style="list-style-type: none"> <li>• Customs Budget Proposals</li> <li>• Proposals for the Sales Tax &amp; Federal</li> <li>• Excise Budget</li> <li>• Proposals for the Income Tax Budget</li> </ul> </td> </tr> <tr> <td>Enacted Budget and Supporting Document</td> <td> <ul style="list-style-type: none"> <li>• Annual Budget Statement</li> </ul> </td> </tr> </tbody> </table>	Type of Document	Name of the Document	Pre Budget-Statement	Not produced	Executive Budget Proposal and Supporting Documents	<ul style="list-style-type: none"> <li>• Customs Budget Proposals</li> <li>• Proposals for the Sales Tax &amp; Federal</li> <li>• Excise Budget</li> <li>• Proposals for the Income Tax Budget</li> </ul>	Enacted Budget and Supporting Document	<ul style="list-style-type: none"> <li>• Annual Budget Statement</li> </ul>
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Enacted Budget and Supporting Document	<ul style="list-style-type: none"> <li>• Annual Budget Statement</li> </ul>								

Citizen's Budget	• Budget-in-Brief
In Year Report	• Data and statistics published by Pakistan Bureau of Statistics
Mid-Year Report	• Not produced
Year End Report	• Economic Survey of Pakistan by Ministry of Finance
Audit Report	• Produced for Internal Use only

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Reference

1. [https://www.finance.gov.pk/budget/Budget\\_2023\\_24/Annual\\_Budget\\_Statement.pdf](https://www.finance.gov.pk/budget/Budget_2023_24/Annual_Budget_Statement.pdf)
  2. [https://www.finance.gov.pk/budget/Budget\\_2023\\_24/Budget\\_in\\_Brief.pdf](https://www.finance.gov.pk/budget/Budget_2023_24/Budget_in_Brief.pdf)
  3. [https://www.finance.gov.pk/survey/chapters\\_23/Highlights.pdf](https://www.finance.gov.pk/survey/chapters_23/Highlights.pdf)
  4. <https://www.fbr.gov.pk/budget-proposals-2023-2024/686>
  5. <https://www.dawn.com/news/1758958>
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## 15. PUBLIC PROCUREMENT

Indicator number	15.1
Indicator question(s)	Does the law clearly define up to what threshold(s) single-sourced purchases of goods, services and public works are allowed?
Scoring	● 1: Thresholds concerning the single-sourcing of goods, services and public works are clearly defined by law
Response	<p>There exists a public procurement framework as promulgated under Public Procurement Regulatory Authority (PPRA) Ordinance 2002. PPRA Procurement Code is a legally binding document, which is a collection of Public Procurement Law, Rules and Regulations, and policy guidelines issued from time to time.</p> <p>The PPRA rules define the following threshold concerning the single-sourcing of goods, services and public works as announced by Finance Division.</p> <p>Monetary Limits (single tender): Less than Rs.40, 000/- (Equivalent to US\$ 260/- or Euro 231/-)</p> <p>However, for Pakistan's Missions abroad, the PPRA's Board has approved the increase in financial limit for single tender procurement as under: -</p> <p>Monetary Limits for Pakistan's Missions abroad (single tender): Up to US\$ 2,000/- or Euro 1,500/-.</p> <p>According to Rule 42(a), Procuring agency may provide for petty purchases through single quotation where value of the object of the procurement is up to the financial limit of one hundred thousand Pakistani Rupee, without resorting to bidding or quotations and the contract for the provision of such goods, services or works may be a local purchase order.</p> <p>According to sub-clause (iv) of Rule 42(c), a procuring agency shall only engage in direct contracting for repeat orders not exceeding fifteen per cent of the original procurement.</p>
	<p>Reference</p> <p>1. <a href="https://www.ppra.org.pk/Rules.asp">https://www.ppra.org.pk/Rules.asp</a></p>
Indicator number	15.2
Indicator question(s)	What are exceptions in the legal framework for public procurement that allow for single-sourced contracting above these thresholds?
Scoring	● 0.5: The law provides exceptions that may be vulnerable to misuse.
Response	<p>Rule 42 (a) of PPRA Rules: For petty purchases, the single source selection method above the threshold can be justified providing that procuring agencies convinced of the inadequacy of the threshold. In that case the agency may approach the Federal Government with proper justifications for enhancement of the threshold.</p> <p>The section 42 (c) of PPRA Rules: The exemptions for procurement above threshold can be applicable for repeat purchases not exceeding fifteen per cent of the original procurement, emergency cases, and cases where only one consultant is qualified.</p> <p>The section 21 of PPRA Rules authorizes the Federal Government to exempt the procurement of object or class of objects in the national interest from the operation of PPRA Ordinance or PPRA rule or regulation based on the PPRA's recommendations. This is a general rule which is also applicable to the cases of single source procurement above the thresholds.</p>
	<p>Reference</p> <p>1. <a href="http://www.ppra.org.pk/doc/code4.pdf">http://www.ppra.org.pk/doc/code4.pdf</a></p> <p>2. <a href="http://www.ppra.org.pk/Rules.asp">http://www.ppra.org.pk/Rules.asp</a></p>

Indicator number	15.3
Indicator question(s)	Does the legal framework require that information on public procurement above certain thresholds be published?
Scoring	● 1: The legal framework requires tender announcements and contract award information to be released and procurement contracts to be published in full text (possibly with partial redactions)
Response	<p>The Rule 12 of PPRA Rules requires procurements over one hundred thousand rupees and up to the limit of two million rupees to be advertised on the Authority's website and, if deemed necessary by the procuring agency, advertised in print media. For procurement opportunities over two million rupees, the rule requires advertising on the Authority's website, in at least two national dailies with wide circulation, one in English and the other in Urdu, and on the procuring agency website (if operational) where it shall remain available until the closing date for the submission of bids.</p> <p>Procurements over five hundred thousand Pakistani Rupees and up to the three million Pakistani Rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.</p> <p>According to the PPRA guidelines, following desirable minimum information is to be provided in the tender notices:</p> <ol style="list-style-type: none"> <li>1. Name of procuring agency.</li> <li>2. Tender number (for identification)</li> <li>3. Procurement Title (indicating type and quantity).</li> <li>4. Contact person (for seeking bidding documents).</li> <li>5. Last date for obtaining bidding documents and its price (if any).</li> <li>6. Closing time and date as well as place for receiving bids.</li> <li>7. Time and Place of public opening of bids (Bids must be opened on the closing date).</li> <li>8. Amount of bid security (%age of bid price).</li> <li>9. Time period for performance of contract.</li> </ol> <p>As per the PPRA rule 47, As soon as a contract has been awarded the procuring agency shall make all documents related to the evaluation of the bid and award of contract public:</p> <p>Provided that where the disclosure of any information related to the award of a contract is of proprietary nature or where the procuring agency is convinced that such disclosure shall be against the public interest, it can withhold only such information from public disclosure subject to the prior approval of the Authority.</p> <p>Reference</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.ppra.org.pk/doc/code4.pdf">http://www.ppra.org.pk/doc/code4.pdf</a></li> <li>2. <a href="http://www.ppra.org.pk/">http://www.ppra.org.pk/</a></li> <li>3. <a href="https://www.ppra.org.pk/Rules.asp">https://www.ppra.org.pk/Rules.asp</a></li> </ol>

Indicator number	15.4
Indicator question(s)	Are bidders required to disclose their beneficial owners?
Scoring	● 0.5: Bidders have to disclose beneficial owners, this information is not made public
Response	<p>Bidders have to disclose beneficial owners, and this information is made public for successful bidders.</p> <p>In May 2022, an Ordinance for PPRA was promulgated regarding the beneficial ownership information in which section 4 stipulated that All procuring agencies while engaging in public procurement contracts worth Rs. 50 Million and above</p>



shall make a mandatory provision of beneficial ownership information of the company in the said contracts as per prescribed Performa (Annexure-I) in accordance with provisions of Forms-42, 43 and 44 of the Securities & Exchange Commission of Pakistan.

Further the ordinance also mentioned in the section Enforcement Mechanism of Beneficial Ownership Information stating; Subject to regulation 4, the procuring agencies while engaging in public procurement contract awards shall publicize the beneficial ownership information of the company on PPRA's website.

According to the PPRA ordinance of 2022, if a bidder could not provide required information of the beneficial ownership by the company or submission of false or partial information, the procuring agency can blacklist the said company in accordance PPRA 2004 Section 19 rules.

Moreover, the procuring agency is empowered to refuse to go in business with the bidder if objects are procured in contravention of any provision of the stated rules and shall amount to mis-procurement.

As per the Ordinance, if the procuring agency could not acquire the required information as per the prescribed preform in the (Annex-I) from prospective bidder during procurement process and the procuring agency enters into a contract with the said bidder, then the managing director (PPRA) may declare such procurement process as mis-procurement and blacklist the said bidder.

The May 2022 PPRA Ordinance requires the bidders to provide the below mentioned information of the beneficial owners:

- Name
- Father's name/Spouse' name
- CNIC/NICOP/Passport no
- Nationality
- Residential address
- Email address
- Date on which shareholding, control or interest acquired in the business
- In case of indirect shareholding, control or interest being exercised through intermediary companies, entries or other legal persons or legal managements in the chain of ownership or control, following additional particulars to be provided as per the Annexure I of the PPRA ordinance May 2022
- Any other information incidental to or relevant to beneficial owner(s).

On August 2023, Federal Board of Revenue by promulgating a notification SRO1117 of 2023 issued an ultimatum to companies to declare their beneficial owners by December 31, 2023.

The Securities and Exchange Commission of Pakistan (SECP) Section 452 of the Companies Act of 2017 requires the reporting of beneficial ownership information in companies as quoted below:

The section 452 also requires Companies' Global Register of Beneficial Ownership. (1) "Every substantial officer of a company incorporated under the Company law, who is citizen of Pakistan within the meaning of the Citizenship Act, 1951 (II of 1951), including dual citizenship holder whether residing in Pakistan or not having shareholding in a foreign company or body corporate shall report to the company his shareholding or any other interest as may be notified by the Commission, on a specified form within thirty days of holding such position or interest"

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Reference:

1. <https://www.dawn.com/news/1772798>
2. <https://www.ppra.org.pk/doc/sro592.pdf>

Indicator number	15.5
Indicator question(s)	Are there legal provisions, regulations or policies in place for bidders to file complaints in case they suspect irregularities at any stage of the procurement process?
Response	<p>Under the PPRA 2004 Rules 48 the federal agencies are directed to establish a committee comprising of odd number of empowered to address the complaints of bidders that may occur prior to the entry into force of the procurement contract.</p> <p>The complaint should be filed keeping in view the eligibility or any other terms and conditions prescribed in the bidding documents if found contrary to the provisions of the procurement regulatory framework, and the same shall be addressed by the grievance redressal committee (GRC) well before the proposal submission deadline.</p> <p>According to the rule, any bidder may lodge a written complaint concerning their grievances not later than fifteen days after the announcement of the bid evaluation report. The committee then has to investigate and decide upon the complaint within fifteen days of the receipt of the complaint.</p> <p>An aggrieved bidder may file a written complaint of grievances against the procuring agency after the submission of his bid within seven days of announcement of the technical evaluation report and five days after issuance of final evaluation report.</p> <p>If the complaint is filed against the technical evaluation report, the GRC shall suspend the procurement proceedings.</p> <p>(5) In case, the complaint is filed after the issuance of the final evaluation report, the complainant cannot raise any objection on technical evaluation of the report: Provided that the complainant may raise the objection on any part of the final evaluation report in case where single stage single envelope bidding procedure is adopted.]</p> <p>(6) The GRC shall investigate and decide upon the complaint within ten days of its receipt.</p> <p>(7) Any bidder or party not satisfied with the decision of the GRC, may file an appeal before the Authority within thirty days of communication of the decision subject to depositing the prescribed fee and in accordance with the procedure issued by the Authority. The decision of the Authority shall be considered as final.</p> <p>The complaint mechanism allows bidders to challenge the decision of the committee in the relevant court of jurisdiction.</p> <p>As per the PPRA rule 47, As soon as a contract has been awarded the procuring agency shall make all documents related to the evaluation of the bid and award of contract public:</p> <p>Provided that where the disclosure of any information related to the award of a contract is of proprietary nature or where the procuring agency is convinced that such disclosure shall be against the public interest, it can withhold only such information from public disclosure subject to the prior approval of the Authority.</p>
	<p>Reference</p> <p>1. <a href="http://www.ppra.org.pk/">http://www.ppra.org.pk/</a>  2. <a href="http://www.ppra.org.pk/Rules.asp">http://www.ppra.org.pk/Rules.asp</a></p>

Indicator number	15.6
Indicator question(s)	Which information and documents related to public procurement and other relevant government contracts (such as privatizations, licenses etc.) are published proactively and are available in full text? Are any of these documents published online through a central website or database?
Response	As per Rule 35 of PPRA Rules 2004, federal procuring agencies are required to publish Evaluation Report on the authority's website and their own website (if available) for each contract's results, which should cover the following minimum information in PPRA's pre-specified format:

Name of Procuring Agency  
Method of Procurement  
Title of Procurement  
Tender Inquiry No  
PPRA Ref. No. (TSE)  
Date & Time of Bid Closing  
Date & Time of Bid Opening  
No of Bids Received  
Criteria for Bid Evaluation  
Details of Bid(s) Evaluation (Basis for Rejection / Acceptance for each bidder)  
Lowest Evaluated Bidder

Rule 47 of PPRA states that as soon as a contract has been awarded the procuring agency shall make all documents related to the evaluation of the bid and award of contract public:

Provided that where the disclosure of any information related to the award of a contract is of proprietary nature or where the procuring agency is convinced that such disclosure shall be against the public interest, it can withhold only such information from public disclosure subject to the prior approval of the Authority.

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Reference	<a href="http://www.ppra.org.pk/doc/elv.pdf">http://www.ppra.org.pk/doc/elv.pdf</a>
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## 16. WHISTLE-BLOWING AND REPORTING MECHANISMS

Indicator number	16.1
Indicator question(s)	Is there a legal framework to protect whistleblowers from the public and the private sector who report reasonable belief of wrongdoing?
Scoring	● 0.5: The law provides protection for whistleblowers from either the public or the private sector
Response	The Whistleblower Protection and Vigilance Commission Act, 2019 is a legal framework but it covers only public sector [Clause 2(g)]. The clause 9 of the Act related to Exemption from Discloser which has 10 sub-sections but it does not specifically name any institute or organizations.
	Reference 1. <a href="http://www.na.gov.pk/uploads/documents/1556805307_895.pdf">http://www.na.gov.pk/uploads/documents/1556805307_895.pdf</a>
Indicator number	*16.2
Indicator question(s)	Does the law provide for broad definitions of whistleblowing and whistleblower?
Scoring	● 0.5: The law does not contain a definition of whistleblowing but a definition of the whistleblower is very narrow
Response	Whistleblower information or whistleblowing covers complaint against a public office. It does not include reporting of wrongdoing which is of concern to or threaten the public interest 2(g). Moreover, the Whistleblower definition is quite broadly defined 2(j).
	Reference 1. <a href="http://www.na.gov.pk/uploads/documents/1556805307_895.pdf">http://www.na.gov.pk/uploads/documents/1556805307_895.pdf</a>
Indicator number	*16.3
Indicator question(s)	Does the law provide sufficient protection for whistleblowers?
Scoring	● 1: The law does provide strong protection for whistleblowers.
Response	The law provides sufficient protection to the whistleblower including hiding the identity and retaliatory actions covered in clause 14 and 2 (d).
	Reference 1. <a href="http://www.na.gov.pk/uploads/documents/1556805307_895.pdf">http://www.na.gov.pk/uploads/documents/1556805307_895.pdf</a>
Indicator number	*16.4
Indicator question(s)	Does the law provide for adequate and diverse disclosure procedures?
Scoring	● 0.5: The law fails to address some important aspects
Response	The confidentiality and anonymity of the whistleblower is protected along with a timely investigation. However, the whistle-blower is not informed about the outcomes of the results neither he can comment on it. Furthermore, disclosure to the Media is not covered in the law.
Indicator number	16.5
Indicator question(s)	Does the law provide for adequate remedies for whistleblowers?
Scoring	● 0.5: The law fails to address several important aspects, and only provides for one of the following: compensation rights, the reversal of the burden of proof, and the right to a new supervisor or department
Response	The law protects a whistleblower from several harms. (Ref: clause 12) But there is no such clause about compensation rights covering attorney and mediation fees as well as compensation or any change in status or pain and suffering, or the right to transfer to a new supervisor/department.

Indicator number	16.6
Indicator question(s)	Is there an independent authority responsible for the oversight and enforcement of whistleblowing legislation?
Scoring	● 0.5: There is an independent authority, but its mandate to oversee and enforce whistleblowing legislation is limited
Response	Clause 3 of the Whistleblower Protection and Vigilance Ordinance, 2019 mandates the establishment of Whistleblowers Protection and Vigilance Commission. The Commission is an independent body formed by the government responsible for the oversight and enforcement of whistleblowing legislation.

Indicator number	*16.7
Indicator question(s)	Where an independent authority to oversee and enforce whistleblowing legislation exists, does it have sufficient powers and resources to operate effectively?
Response	The Whistleblowers Protection and Vigilance Commission shall have all the powers of a Civil Court and its powers and functions are mentioned in Clause 10 of the Act. However, it does not provide advice or support to whistleblower. About raising public awareness to encourage the use of whistleblower, the Act does not say anything. Under Clause 15, the commission shall submit an annual report to the government. However, the act does not specifically mention whether the report shall be published.

Indicator number	16.8
Indicator question(s)	Is there a law/policy that establishes a dedicated reporting mechanism for witnesses and victims of corruption (such as a hotline or a secure and anonymous electronic post box)? Does the law provide the body charged with operating it with sufficient independence and powers to investigate the reports it receives?
Scoring	● 1: The law/policy creates a dedicated reporting mechanism for witnesses and victims of corruption. The body charged with operating it is provided with sufficient independence and powers to investigate the reports it receives
Response	<p>In the context of Pakistan, several agencies have established various reporting mechanisms for victims of corruption as well as whistleblowers. For instance, Federal Investigation Agency (FIA) has a dedicated complaint cell for reporting and investigating issues related to corruption including cyber-crimes under the auspices of The Anti-Corruption and Economic Crime Wing.</p> <p>Moreover, Federal Board of Revenue (FBR) has established Integrity Management Cell (IMC) to facilitate general public/ taxpayers for filing of complaints against corrupt practices of officers/officials of FBR. In 2018, Pakistan parliament also passed a Whistle Blowing Policy for Baitul Mal.</p> <p>Complaints can be lodged using any of the following modes:</p> <ul style="list-style-type: none"> <li>By directly calling helpline at 111-772-772 for information.</li> <li>By visiting field offices of Inland Revenue &amp; Pakistan Customs.</li> <li>By sending an email at <a href="mailto:complaints@fbr.gov.pk">complaints@fbr.gov.pk</a></li> <li>By filing complaint on FBR online portal.</li> <li>By submitting either a hard copy of the complaint through post or meeting in person with Secretary (IMC), FBR (HQ), Constitution Avenue, Islamabad.</li> </ul> <p>Besides that, the Competition Commission of Pakistan (CCP), learning from the experiences of UK's Competition Market Authority and the EU has introduced a whistleblower hotline through which individual can help in the fight against cartels and other anti-competitive practices.</p> <p>Also, multiple efforts have been launched at provincial level as well, noteworthy ones are launch of Report Corruption App by Punjab ACE (Anti-Corruption Establishment) to eradicate corruption and create deterrence for public servants and their accomplices involved in criminal misconduct and corrupt practices. This application provides an easy and accessibility approach for Citizens to report corruption and provide evidence of corruption with or without disclosing their identity.</p>

In February 2020, the Government of Sindh also launched helpline 1414 to fight corruption during a press briefing by Sindh Provincial Minister for Industries, Commerce and Anti-Corruption Establishment, Ikramullah Dharejo.

The Government of Khyber Pakhtunkhwa province has also launched a central hotline with whistleblower mechanisms. Besides that, it also has a fully functional Khyber Pakhtunkhwa Chief Minister Online Complaint & Redressal Cell.

The framework for the reporting by public officials of acts of corruption is provided for in the Whistle-blower Protection and Vigilance Commission Act (2019) and the Witness Protection, Security and Benefit Act (2017) at the national level, as well as in various legislation at the provincial level.

NAB is able to receive complaints through various channels and has an inspection and monitoring team in place. Acts of corruption can also be reported to the Controller General of Accounts, the Auditor General of Pakistan, the Federal Investigation Agency and the provincial anti-corruption establishments. Civil servants receive a letter every year reminding them of their obligation to report acts of corruption in the workplace.

References:

1. <http://www.fia.gov.pk/en/complaints.php>
2. <https://www.fbr.gov.pk/fbr-sets-up-new-unit-for-filing-of-complaints-against-corrupt-practices-of-officersofficials-of-fbr/131997>
3. <https://www.dawn.com/news/1513322>
4. <https://arynews.tv/en/anti-corruption-helpline-launched-sindh/>
5. <https://fp.brecorder.com/2019/07/20190729501131/>
6. <https://ace.punjab.gov.pk/>
7. <http://www.pakp.gov.pk/2013/acts/the-khyber-pakhtunkhwa-whistleblower-protection-and-vigilance-acommission-act-2016/>
8. <http://www.crckp.gov.pk/About>
9. <https://pbm.gov.pk/orders/whistleblowingpolicy.pdf>
10. <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/12-16June2023/CAC-COSP-IRG-II-4-1-Add.5/2308662E.pdf>

Indicator number	16.9
Indicator question(s)	Does such a dedicated reporting mechanism for witnesses and victims of corruption exist in practice?
Response	The clause 12 of the Act provides authority and powers to the Commission to protect the identity of a Whistleblower. While Clause 3(4) refers that the Commission shall be functionally independent and the government shall ensure its freedom.
Indicator number	16.10
Indicator question(s)	Is data and information regarding the operation and performance of such reporting mechanisms (in compliance with relevant privacy and data protection laws) published?
Response	No data available.
Indicator number	16.11
Indicator question(s)	Is there evidence that relevant state bodies have taken active steps to promote public awareness of this reporting mechanism?
Response	No data available.
Indicator number	16.12
Indicator question(s)	Have there been prominent cases in the past two years where wrongdoing and corruption were unveiled by a whistleblower or through a reporting mechanism?
Response	Whistleblower Protection and Vigilance Commission Act 2019 is a new law in Pakistan. It has yet to be fully enforced. We do not have the data of such cases filed by a whistleblower under this law.  In April 2023, a case emerged when a whistle-blower brought into light the financial irregularity by a private company. The whistle-blower shared information with the FBR. Later, the private company issued threats to the whistle-blower. The person shared information about the tax evasions, concealment of identities and

running fake accounts on the employees' names. After the investigation, the FBR retrieved over Rs 15 million.

Moreover, in November 2023, a whistle-blower brought into light the ill monetary practices within the Drug Regulatory Authority of Pakistan (Drap). The whistle-blower noted that the Drap CEO was running a benami among other irregularities. DRAP terminate the services of the whistle-blower under the charges of misconduct.

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#### Reference

1. <https://www.dawn.com/news/1747375>
2. <https://www.dawn.com/news/1785910>

## Target 16.10: “Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements”.

### 17. PROTECTION OF FUNDAMENTAL FREEDOMS

Indicator number	17.1
Indicator question(s)	What is the country’s score and rating in Freedom House’s Freedom in the World Rating?
Response	Pakistan has been categorized as a ‘Partly Free’ country. Aggregate Score – 37/100 (2023)
	Reference 1. <a href="https://freedomhouse.org/explore-the-map?type=fw&amp;year=2023&amp;country=PAK">https://freedomhouse.org/explore-the-map?type=fw&amp;year=2023&amp;country=PAK</a>
Indicator number	17.2
Indicator question(s)	What is the country’s rank and score in the most recent World Press Freedom Index, issued by Reporters Without Borders?
Response	Pakistan ranks at 150 among 180 countries in 2023 and scored 39.95 in World Press Freedom Index.
	Reference 1. <a href="https://rsf.org/en/index">https://rsf.org/en/index</a>
Indicator number	17.3
Indicator question(s)	Does the legal framework contain any provisions that threaten or undermine the ability of journalists, bloggers researchers, human rights advocates and other civil society actors to exercise their fundamental rights, to uncover and report on all forms of corruption, and to hold leaders accountable?
Response	<p>Governments from 2016 onwards passed a number of legislations and amendments that impinge upon the freedom of expression by the media organizations, journalists and bloggers alike, leading to detentions, unbailable offence charges and hefty fines. Such laws have greatly curbed the ability of the journalists and whistleblowers to carry out their work and deteriorated the collective environment of the information flow.</p> <p>In 2016, the government of Pakistan promulgated a law called Prevention of Electronic Crimes Act, 2016, later amending it in February 18, 2022. The enacted laws restricted people, company or organization from castigating public officials and the members of the judiciary. It also expanded the definition of natural persons in 2022 amendment earlier, also taking into account institutions and organizations, in the name of cracking down on the false information.</p> <p>In October 2021, the Removal Blocking of Unlawful Online Content Rules 2021 law was promulgated to block information circulating on the internet, handing the government considerable authority over sanctioning any information it deems inappropriate.</p> <p>Under the PECA 2022 Ordinance, defamation of the officials would be a criminal and non-bailable offense with harsh penalties on the perpetrators. Such laws have eroded the highlighting of the malpractices of the high-level public officials impinging upon the freedom of speech.</p> <p>As the amendment was aimed to axe the freedom of expression — essential in highlighting illegal activities of the public office holders — it has greatly undermined the transparency and accountability in the government offices and narrowed the window of highlighting mega scandals by the journalists and civil society members. As these laws were being enacted, there was a considerable uproar from the human rights groups and similar organizations fearing extensive governmental control over information and suppressing the real truth behind such laws.</p> <p>Till October 2023, there were at least eleven journalists who lost their lives in the past two years in Pakistan, despite a law ‘Protection of Journalists and Media Professionals Act’ that was passed in 2021 under the Imran Khan’s led government.</p>



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Reference

1. <http://www.cpd-pakistan.org/wp-content/uploads/2015/08/Right-to-Information-and-Media-Laws-in-Pakistan1.pdf>
2. <https://www.dawn.com/news/1413553>
3. <https://www.hrw.org/news/2022/02/28/pakistan-repeal-amendment-draconian-cyber-law>
4. <https://www.dawn.com/news/1716612>
5. <https://www.dawn.com/news/1784870>
6. <https://www.thenews.com.pk/print/1124217-one-step-forward-two-steps-back>

Indicator number	17.4
Indicator question(s)	Are any policies or practices in place that undermine the ability of journalists, bloggers researchers, human rights advocates and other civil society actors to exercise their fundamental rights, to uncover and report on all forms of corruption, and to hold leaders accountable?
Response	<p>In Pakistan, during past thirteen years, the information and media milieu have completely changed. Prior to 2002, the country did not have any law to provide freedom of information to the people. Similarly, there was only state-run/controlled electronic media available in the country. However, President General Musharraf introduced the Freedom of Information Ordinance, 2002 along with various media related laws/regulations in 2002. The promulgation of the Pakistan Electronic Media Regulatory Authority (PEMRA) Ordinance, 2002, allowed private sector to own electronic media outlets like satellite TV and FM radio stations in Pakistan.</p> <p>In August 2023, the government passed an amendment in PEMRA Ordinance 2002 adding the clauses of “misinformation and disinformation” dealing with the countering of these two types of information and allowing the other defaming party to also express their point of view.</p> <p>Under the new amendment, the government also increased the fine for deliberately spreading false news from Rs1 million to Rs10 million.</p> <p>After the bill was passed, a criticism came to the fore by the Human Rights Commission of Pakistan (HRCP) calling the government in control to decide what it deems authentic.</p>

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Reference

1. <https://www.arabnews.pk/node/2342101/pakistan>
2. <https://www.geo.tv/latest/500625-pemra-bill-with-new-definition-of-disinformation-okayed-by-na-panel>

Indicator number	17.5
Indicator question(s)	Have there been documented cases of killings, kidnappings, enforced disappearances, arbitrary detentions, torture or attacks against journalists, associated media personnel, trade unionists, human rights and civil society advocates or other people who investigated, uncovered and advocated against corruption in the previous two years?
Response	<p>In October 2022, a prominent journalist of Pakistan Arshad Sharif was killed under the unknown circumstances in Kenya.</p> <p>On April 2023, a prominent journalist and president of Bannu press club Gohar Wazir was abducted by the unknown people and held him for over 30 hours. He was brutally tortured. In the similar incident occurred also in April 2023 associated with the local news channel of Sindh Dharti was abducted. Paryal Dayo, president of Pano Aqil Press Club, was also abducted and tortured in the Pano Aqil district of Sindh.</p> <p>Later in May 2023, Sami Ibrahim was also abducted and went missing from Islamabad before returning home after five days. Also in May 2023, journalist Imran Riaz Khan went missing from the police custody. He came home in September 25, 2023 after deadlines by the Lahore High Court.</p> <p>Till October 2023, there were at least eleven journalists who lost their lives in the past two years in Pakistan, despite a law 'Protection of Journalists and Media Professionals Act' that was passed in 2021 under the Premier Imran Khan's government.</p>
	<p>Reference</p> <ol style="list-style-type: none"> <li><a href="https://www.amnesty.org/download/Documents/ASA3380912018ENGLISH.PDF">https://www.amnesty.org/download/Documents/ASA3380912018ENGLISH.PDF</a></li> <li><a href="http://www.fnpk.org/chronicles-of-shame-the-changing-threat-patterns-and-demographics-of-pakistani-media-landscape/">http://www.fnpk.org/chronicles-of-shame-the-changing-threat-patterns-and-demographics-of-pakistani-media-landscape/</a></li> <li><a href="https://www.ifj.org/media-centre/news/detail/category/press-releases/article/pakistan-violent-attacks-increase-as-journalists-abducted-and-tortured">https://www.ifj.org/media-centre/news/detail/category/press-releases/article/pakistan-violent-attacks-increase-as-journalists-abducted-and-tortured</a></li> <li><a href="https://www.aljazeera.com/news/2023/5/26/second-pakistani-journalist-missing-family-alleges-abduction">https://www.aljazeera.com/news/2023/5/26/second-pakistani-journalist-missing-family-alleges-abduction</a></li> <li><a href="https://tribune.com.pk/story/2419354/journalist-sami-abraham-returns-home">https://tribune.com.pk/story/2419354/journalist-sami-abraham-returns-home</a></li> <li><a href="https://www.aljazeera.com/news/2023/9/25/missing-pakistani-journalist-imran-riaz-khan-returns-home-after-four-months">https://www.aljazeera.com/news/2023/9/25/missing-pakistani-journalist-imran-riaz-khan-returns-home-after-four-months</a></li> <li><a href="https://www.dawn.com/news/1784870">https://www.dawn.com/news/1784870</a></li> </ol>

Indicator number	17.6
Indicator question(s)	Have there been cases of attacks against NGOs, journalists, and others advocating or reporting on corruption adequately investigated and resolved in the past two years? Were perpetrators identified and held accountable?
Response	<p>93 out of total 248 cases in from August 2021 to August 2023 were reported only in Islamabad. As many as 11 journalists were killed in two years.</p> <p>In October 2022, a prominent journalist of Pakistan Arshad Sharif was killed under the unknown circumstances in Kenya.</p> <p>On April 2023, a prominent journalist and president of Bannu press club Gohar Wazir was abducted by the unknown people and held him for over 30 hours. He was brutally tortured. In the similar incident occurred also in April 2023 associated with the local news channel of Sindh Dharti was abducted. Paryal Dayo, president of Pano Aqil Press Club, was also abducted and tortured in the Pano Aqil district of Sindh.</p> <p>Later in May 2023, Sami Ibrahim was also abducted and went missing from Islamabad before returning home after five days. Also in May 2023, journalist Imran Riaz Khan went missing from the police custody. He came home in September 25, 2023 after deadlines by the Lahore High Court.</p> <p>In August 2023, a senior journalist Jan Mohammad Mahar was gunned down by unknown assailants.</p>

In October 2023, Syed Yasir Shah, a senior journalist and a camera man associated from Geo News were attack by unknown attackers injuring both of them in Kohat.

Till October 2023, there were at least eleven journalists who lost their lives in the past two years in Pakistan, despite a law Protection of Journalists and Media Professionals Act' that was passed in 2021 under the Premier Imran Khan's government.

Freedom Network 2023 Annual Impunity Report titled, 'One Step Forward, Two Steps Back – Pakistan Legislates on Safety of Journalists, But Still Fails to Protect them,' released in October 2023 shows how Pakistan failed to protect its journalists.

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#### Reference

1. <https://pk.usembassy.gov/wp-content/uploads/sites/76/2018HumanRights.pdf>
2. <https://www.dawn.com/news/1784702>
3. <https://www.aljazeera.com/news/2023/5/26/second-pakistani-journalist-missing-family-alleges-abduction>
4. <https://tribune.com.pk/story/2419354/journalist-sami-abraham-returns-home>
5. <https://www.aljazeera.com/news/2023/9/25/missing-pakistani-journalist-imran-riaz-khan-returns-home-after-four-months>
6. <https://www.dawn.com/news/1784870>
7. <https://www.thenews.com.pk/print/1124217-one-step-forward-two-steps-back>
8. <https://tribune.com.pk/story/2430628/senior-journalist-shot-dead-in-sukkur>
9. <https://www.geo.tv/latest/516499-geo-news-reporter-cameraman-shot-at-in-kohat>

## 18. ACCESS TO INFORMATION

Indicator number	18.1
Indicator question(s)	Does the legal framework (including jurisprudence) recognize a fundamental right of access to information?
Scoring	● 1: There is a full constitutional recognition of a public right of access to information
Response	Article 19A of the Constitution of Pakistan. Every citizen shall have the right to have access to information in all matters of public importance subject to regulation and reasonable restrictions imposed by law
	Reference 1. <a href="http://na.gov.pk/uploads/documents/1333523681_951.pdf">http://na.gov.pk/uploads/documents/1333523681_951.pdf</a>
Indicator number	18.2
Indicator question(s)	Does the right of access to information apply to all materials held by or on behalf of public authorities in any format, regardless of who produced it?
Scoring	● 0.5: The right applies to materials held by or on behalf of public authorities, but there are exceptions for "internal documents" or databases
Response	Section 2(v) "information" means information based on record; (x) "record" means a public record as defined in section 6;  (xii) "right of access to information" means the right of access to information accessible under this Act which is held by or under the control of any public body and includes the right of access to information, documents or record in digital or printed form, as the case may be; 6 Subject to the provisions of section 7, the following record of all public bodies is hereby declared to be the public record, namely: - (a) policies and guidelines; (b) transactions involving acquisition and disposal of property and expenditure undertaken by a public body in the performance of its duties and functions; (c) information regarding grant of licenses, allotments and other benefits, privileges, contracts and agreements made by a public body; (d) final orders and decisions, including decisions relating to members of public; and (e) any other record which may be notified by the Minister-in-charge of the Federal Government as public record for the purpose of this Act.
	Reference 1. <a href="https://www.rti-rating.org/country-data/by-indicator/5/">https://www.rti-rating.org/country-data/by-indicator/5/</a>
Indicator number	18.3
Indicator question(s)	To which branches and bodies does the right of access apply?
Scoring	● 1: The right of access applies, with no bodies excluded, to 1) executive branch; 2) the legislature; 3) the judicial branch; 4) state-owned enterprises; 5) other public authorities including constitutional, statutory and oversight bodies (such as an election commission or an information commission); and 6) private bodies that perform a public function or that receive significant public funding
Response	Yes, it does apply to bodies mentioned.  Section (ix), "public body" means-  (a) any Ministry, Division, attached office, including autonomous Government;  (b) any Federal and any municipal or local authority set up established by or under Federal law;  (c) the National Assembly and the Senate including the secretariats, committees and members;  (d) any statutory corporation or other body corporate or institute set up or established or owned or controlled or funded by the Federal Government;  (e) any court, tribunal, commission or board under the Federal law;

(f) any incorporated or unincorporated body of the Federal Government functioning under the control or authority of another public body or wherein one or more public bodies own or have controlling interest or provide substantial funding;

(g) any other organization which undertakes a public function, to the extent of that function; and

(h) a non-governmental organization which directly or indirectly receives or has received public funds, subsidy, tax exemption, piece of land or any other benefit involving public funds and any other non-governmental organization or body registered under any law for the time being in force;

Reference	
1. <a href="http://www.na.gov.pk/uploads/documents/1506960942_594.pdf">http://www.na.gov.pk/uploads/documents/1506960942_594.pdf</a>	
Indicator number	18.4
Indicator question(s)	Are there clear and reasonable maximum timelines for responding to a request, regardless of the manner of satisfying the request?
Scoring	● 1: Timeframe is 10 working days (or 15 days, or two weeks) or less
Response	Section 14(1) Subject to the provisions of this Act, a public body shall be required to respond to a request as soon as possible and in any case within ten working days of receipt of the request.  (2) The period stipulated in sub-section (1) may be extended by maximum of further ten working days where it is necessary when the request requires a search through a large number of records or records located in different offices or consultation is required with third parties or other public bodies.  (3) Information needed to protect the life and liberty of any individual shall be provided within three working days

Reference	
1. <a href="https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf">https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf</a>	
Indicator number	18.5
Indicator question(s)	Are exceptions to the right of access consistent with international standards?
Scoring	● 0.75: 7 or 8 points
Response	According to the RTI Law of Pakistan, noting on files, minutes of meetings, and intermediary opinion are declared confidential by Minister-in-charge, provided on condition of confidentiality.

Reference	
1. <a href="https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf">https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf</a>	

Indicator number	18.6
Indicator question(s)	Is a harm test applied to all exceptions, so that disclosure may only be refused when it poses a risk of actual harm to a protected interest?
Scoring	● 0.25: Harm test is applied to all but 3 exceptions
Response	The Harm test is not applied to the following 3 cases namely i) records of banks relating to customers (does not specify private), ii) relating to defense forces, and iii) relating to crime.  Under Article 7 of the RTI Act 2017, the information may be excluded from disclosure; on the files, subject to a final decision by the public body; minutes of meetings, subject to a final decision by the public body; any intermediary opinion or recommendation, subject to a final decision by the public body; record of the banking companies and financial institutions relating to the accounts of their customers; record relating to defense forces, defense installations or connected therewith and ancillary to defense and national security excluding all commercial and welfare activities; record declared as classified by the Minister-in-charge of the Federal Government:

Provided that the Minister-in-charge of the Federal Government shall have to record reasons as to why the harm from disclosure of information outweighs public interest and further that information pertaining to allegation of corruption and violation of human rights shall not be excluded; record relating to the personal privacy of any individual; and record of private documents furnished to a public body either on an express or implied condition that information contained in any such documents shall not be disclosed to a third party.

Reference

1. <https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf>

Indicator number	18.7
Indicator question(s)	Is there a mandatory public interest override so that information must be disclosed where this is in the overall public interest, even if this may harm a protected interest? Are there 'hard' overrides (which apply absolutely), for example for information about human rights, corruption or crimes against humanity.
Scoring	● 0.25: The public interest test only applies to some exceptions
Response	According to RTI legislation of Pakistan, the Minister-in-charge of the Federal Government must provide reasons when declaring confidential as to why harm overrides public interest. The Minister shall have to record reasons as to why the harm from disclosure of information outweighs public interest and further that information pertaining to allegation of corruption and violation of human rights shall not be excluded.

Reference

1. <https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf>

Indicator number	18.8
Indicator question(s)	Is there an independent Information Commission, or a similar oversight body, with whom requestors have the right to lodge an external appeal?
Scoring	● 1: An Information Commission is in place, and it has the necessary mandate and power to perform its functions, including to review classified documents and inspect the premises of public bodies
Response	According to section 20(1) of RTI Act of Pakistan, the Information Commission shall have all the powers to conduct inquiries in relation to an appeal and shall have the powers of a civil court in respect of the following matters: - (i) summoning and enforcing the attendance of witnesses and compelling them to give oral or written evidence on oath; and (ii) requiring public bodies to produce records pertaining to the appeal. However, the Commission lacks power to carry out inspections.

Reference

1. <https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf>

Indicator number	*18.9
Indicator question(s)	Does the law/policy on access to information contain minimum standards on mandatory proactive (automatic, without having to be requested) publication of information?
Scoring	● 1: if the law on access to information (or another relevant law) contains requirements on the mandatory automatic publication of certain information
Response	According to Section 5(1) of Federal RTI law of Pakistan, the principal officer of each public body shall ensure that the following categories of information and record are duly published subject to reasonable restrictions based on limited resources: - <ol style="list-style-type: none"> <li>a) description of the public body's organization and functions, duties, powers, important policies and decisions which have been adopted, decision-making process, statutory rules and regulations, etc., and any services it provides to</li> </ol>

- the public, including a directory of its employees, indicating their duties and functions and their respective remunerations, perks and privileges;
- b) relevant facts and background information relating to important policies and decisions which have been adopted, along with a statement of the policies adopted by the public body and the criteria standards or guidelines upon which discretionary powers are exercised by it;
  - c) the conditions upon which members of the public can acquire any license, permit, consent, approval, grant, allotment or other benefits of whatsoever nature from any public body.
  - d) detailed budget of the public body, including proposed and actual expenditures, original or revised revenue targets, actual revenue receipts, revisions in the approved budget and the supplementary budget;
  - e) the methods whereby information in the possession or control of the public body may be obtained and the prescribed fee required along with the name, title and contact details of the designated officials;
  - f) reports including performance reports, inquiry and investigation reports, audit reports, and evaluation reports;
  - g) such other matters which the principal officer of the public body deems fit to be published in the public interest.

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References

1. <https://pakistancode.gov.pk/pdf/files/administrator3599d65bc5ecb2dd1915d04c7db91e8f.pdf>

Indicator number	18.10
Indicator question(s)	What is the country's score in the Right-To-Information Rating? ( <a href="http://www.rti-rating.org/country-data/">http://www.rti-rating.org/country-data/</a> )
Response	According to the last updated information in 2023, Pakistan ranked 30 out of 139 countries and scored 108 out of 150 in the Right-To-Information Rating.
	Reference
	1. <a href="http://www.rti-rating.org/country-data/">http://www.rti-rating.org/country-data/</a>

Indicator number	18.14
Indicator question(s)	Have there been any developments in the past two years that suggest an improvement or deterioration in the framework for public access to information and/ or its implementation?
Response	<p>Pakistan improved its position in global RTI rating from 91 in 2017 to 33 in 2018 and 30 in 2023.</p> <p>Starting with Khyber Pakhtunkhwa and Punjab provinces in 2013, all the provinces including Baluchistan have now adopted strong RTI laws. The federal government has also promulgated The Right of Access to Information Bill 2017.</p> <p>A noteworthy feature of these acts is setting up of Information Commissions to institutionalize an effective enforcement mechanism of RTI. However, despite the passage of Balochistan RTI Act 2017, the commission is not functional yet.</p>
	Reference
	1. <a href="http://www.na.gov.pk/uploads/documents/1506960942_594.pdf">http://www.na.gov.pk/uploads/documents/1506960942_594.pdf</a>