PI-28 Legislative scrutiny of external audit reports
PI-27 Legislative scrutiny of the annual budget law
PI-21 Effectiveness of internal audit
PI-15 Effectiveness in collection of tax payments
PI-7 Extent of unreported government operations.
PI-20 Effectiveness of internal controls for non-salary expenditure
PI-9 Oversight of aggregate fiscal risk from other public sector entities.
PI-26 Scope, nature and follow-up of external audit
PI-25 Quality and timeliness of annual financial statements
PI-24 Quality and timeliness of in-year budget reports
PI-22 Timeliness and regularity of accounts reconciliation
PI-18 Effectiveness of payroll controls
PI-17 Recording and management of cash balances, debt and guarantees
PI-16 Predictability in the availability of funds for commitment of expenditures
PI-8 Transparency of inter-governmental fiscal relations.
PI-2 Composition of expenditure out-turn compared to original approved budget
PI-19 Competition, value for money and controls in procurement
PI-12 Multi-year perspective in fiscal planning, expenditure policy and budgeting
PI-4 Stock and monitoring of expenditure payment arrears
PI-23 Availability of information on resources received by service delivery units
PI-14 Effectiveness of measures for taxpayer registration and tax assessment
PI-13 Transparency of taxpayer obligations and liabilities
PI-11 Orderliness and participation in the annual budget process
PI-10 Public access to key fiscal information
PI-6 Comprehensiveness of information included in budget documentation
PI-5 Classification of the budget
PI-3 Aggregate revenue out-turn compared to original approved budget
PI-1 Aggregate expenditure out-turn compared to original approved budget
0
0.5
1
1.5
2
2.5
3
3.5
Average all countries
Nepal