

Overview



Transparency:

61 /100

(Open Budget Index score)



Public
Participation:

13 /100



Budget Oversight:

63 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including whether the most disadvantaged will have real opportunities for a better life. It is critical that governments inform and engage the public on these vital decisions that impact their lives.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions such as the legislature and auditor in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 7th edition of the OBS covers 117 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2019 Global Report, findings for all surveyed countries, and the Data Explorer.

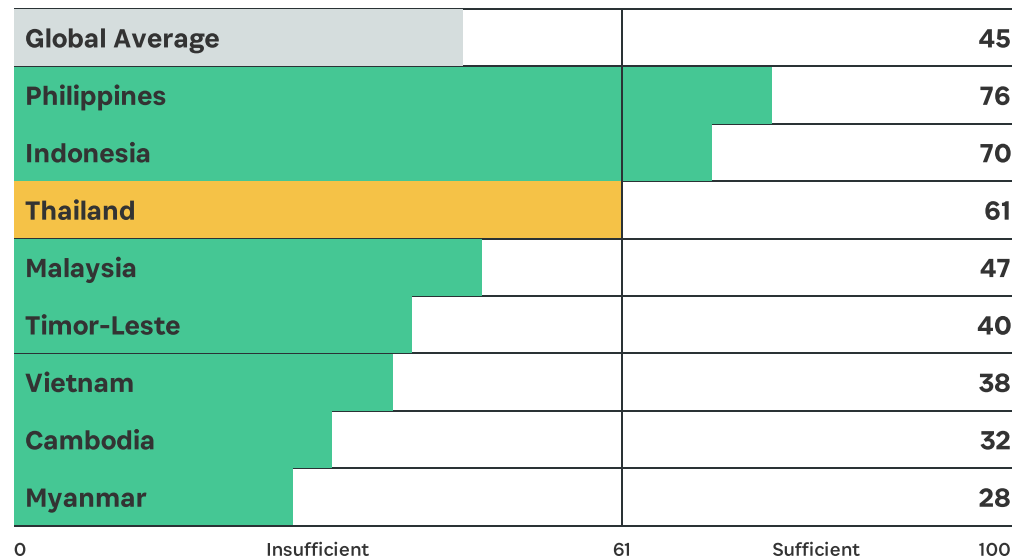
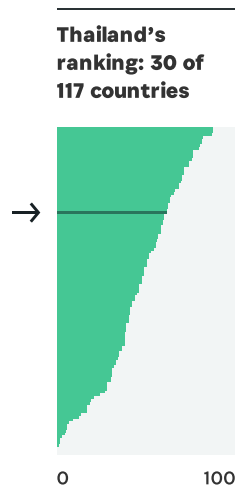


Transparency

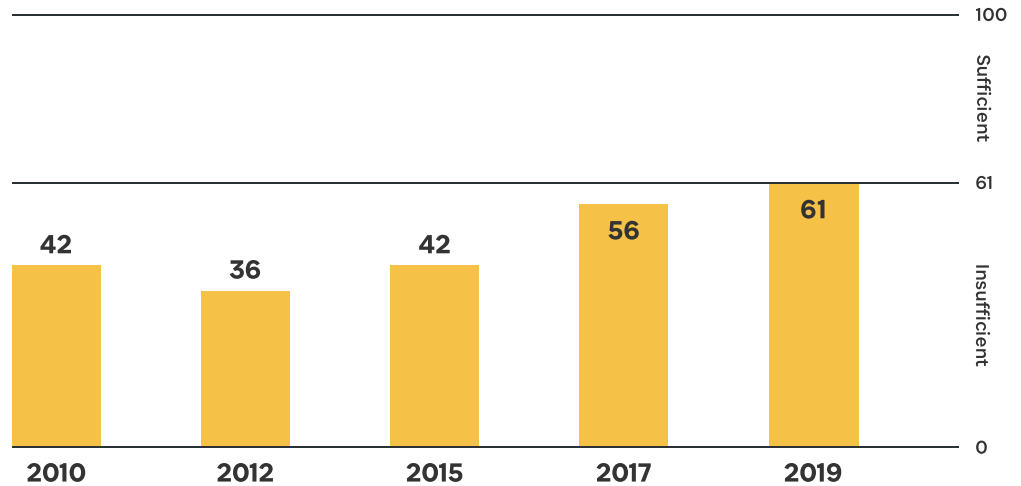
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the online availability, timeliness, and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.

Thailand has a transparency score of **61** (out of 100).

Transparency in Thailand compared to others



How has the transparency score for Thailand changed over time?



Public availability of budget documents in Thailand

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

Document	2010	2012	2015	2017	2019
Pre-Budget Statement	⊘	⊘	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	⊘	⊘	⊘	●	●
Year-End Report	⊘	⊘	⊘	⊘	●
Audit Report	●	⊘	⊘	●	●

How comprehensive is the content of the key budget documents that Thailand makes available to the public?



Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2019	56
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2019	67
Enacted Budget	The budget that has been approved by the legislature.	2019	100
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2019	67
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2018	78
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2018	Published Late
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2017	55
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2016	48

Thailand's transparency score of **61** in the OBS 2019 is near its score in 2017.

What changed in OBS 2019?

Thailand has increased the availability of budget information by:

- Publishing the Year-End Report online.

However, Thailand has decreased the availability of budget information by:

- Failing to publish the Mid-Year Review online in a timely manner.

Recommendations

Thailand should prioritize the following actions to improve budget transparency:

- Publish the Mid-Year Report (Thailand Economic Outlook) within three months of the end of the reporting period.
- Include in the Executive's Budget Proposal information on prior year (at least two years before the budget year) expenditures and revenues to show changes in the budget over time.
- Include in the Year-End Report macroeconomic and debt information.
- Improve the comprehensiveness of the Pre-Budget Statement by increasing information on the macroeconomic forecast and expenditure projections for a multi-year period.



Public Participation

Transparency alone is insufficient for improving governance. Inclusive public participation is crucial for realizing the positive outcomes associated with greater budget transparency.

The OBS also assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s [Principles of Public Participation in Fiscal Policies](#) ↗, and scores each country on a scale from 0 to 100.

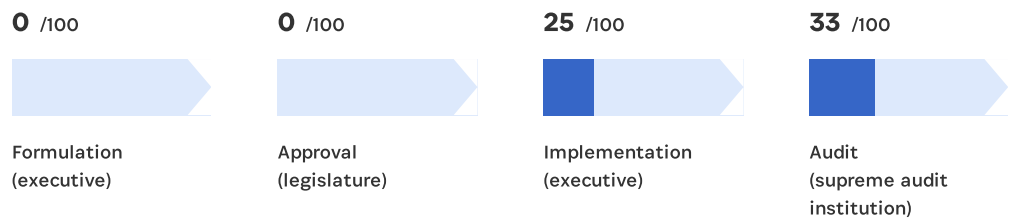
Thailand has a public participation score of **13** (out of 100).

Public participation in Thailand compared to others



For more information, see [here](#) ↗ for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



few: 0 - 40; limited: 41 - 60; adequate: 61 - 100

Recommendations

Thailand's Comptroller General's Department has established participatory monitoring during budget implementation but, to further strengthen public participation in the budget process, the Bureau of the Budget should also prioritize the following actions:

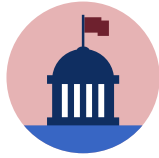
- Expand mechanisms to engage the public during budget formulation.
- Expand mechanisms during budget implementation that engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Thailand's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Thailand's State Audit Office has established mechanisms to assist the supreme audit institution in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to contribute to relevant audit investigations.

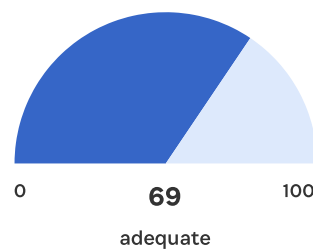


Budget Oversight

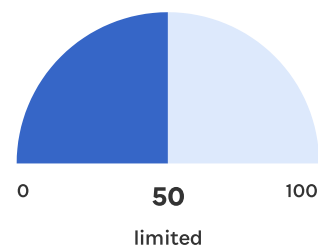
The OBS also examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Thailand, together, provide adequate oversight during the budget process, with a composite oversight score of **63** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



weak: 0 - 40; limited: 41 - 60; adequate: 61 - 100

Recommendations

Thailand's Parliament provides adequate oversight during the planning stage of the budget cycle and limited oversight during the implementation stage.

To further improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Thailand State Audit Office, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the supreme audit institution.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Thailand's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is not set in law, and it reports to the legislature. It publishes an assessment of the official macroeconomic and fiscal forecasts produced by the executive.

**The indicators for IFIs are *not* scored*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Au Saiprasert
SIAM lab
Faculty of Economics, Chulalongkorn University 254 Phayathai Rd.
Pathumwan Bangkok 10330 Thailand
a.saiprasert@gmail.com
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Thailand by a representative of the Bureau of the Budget.