

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

THAILAND

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International Budget Partnership
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Section One: The Availability of Budget Documents

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

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

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

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

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

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Thailand's Budget in Brief Fiscal Year 2007, June ,2006 http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000028.PDF (in Thai) http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf (in English)
Executive's Budget Proposal	Executive's Budget Proposal 2007 December 6, 2006 http://www.senate.go.th/agenda10-49/agenda10-1.pdf
Budget Document One in Support of the Executive's Budget Proposal	Publicly Available, but Not on the Internet Volume 1: Comparison between Revenue and Expenditure Volume 2: Revenue Forecast Volume 3: Expenditures Volume 4: Expenditures Classified by Strategic Program Structure Volume 5: Fiscal Status
Budget Document Two in Support of the Executive's Budget Proposal	Not Produced
Budget Document Three in Support of the Executive's Budget Proposal	Not Produced
Citizens Budget	Not Produced
Enacted Budget	Enacted Budget 2007, January 9, 2007 http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000029.PDF Budget Document in Detail

	January 9, 2007 http://www.bb.go.th/budget/bu/blue50/blue50.htm
In-Year Reports	Monthly Report in April, 2007 June 1, 2007 http://www.fpo.go.th/pdf/scrit_Apr07.pdf
Mid-Year Review	Not Produced
Year-End Report	Not Produced
Audit Report	Produced, but Not Available to the Public
Other Documents	-
Relevant Ministries & Departments	Ministry of Finance: www.mof.go.th Bureau of the Budget: www.bb.go.th The National Legislative Assembly: http://www.senate.go.th/web-senate/nla.htm

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

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

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Expenditures classified by administrative units are shown in Table III-13 Expenditures by Ministries and Table III-14 Expenditures by Ministries and Departments, on pages 68-81 in Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf . In addition, it can also be found in the Executive's Budget Proposal or Drafted Enact Budget. Refer to http://www.senate.go.th/agenda10-49/agenda10-1.pdf.</p> <p><u>Comment:</u> Thailand's Budget in Brief is a long document that is comprised of relevant information for questions 1-55. It is made in small booklet form and can be easily read; it has 115 pages and is also produced in English and available online. Also, it is the main document used for reviewing in the legislature. On the other hand, the Executive's budget is very brief. It only contains the list of expected expenditures by departments, grouped by function and the numbers are rounded up. There is no English version and you can only access it through the Internet under the summary of 'Cabinet's meetings.' For Thailand, I would say that the Executive's Budget Proposal is actually the summary of the Budget in Brief.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> "a" is an appropriate answer to the question. The Bureau of Budget has adjusted the content presented in the Budget in Brief time to time. Hence, the foreigner might find that it is difficult to do the comparison of the budget detailed in the documents.</p> <p><u>IBP Comment:</u> Peer Reviewer Two cites 2008 documents; however the cut-off date for the research was 28 Sept 2007, therefore the researcher's citation is the correct citation for this budget questionnaire.</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> The information is presented in Table III-1 Functional Classification of Expenditures and the details of each function are shown in Table III-2 to Table III-5, on pages 41-55 of Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. The classification exhibited was based on United Nations’ classification methods which classify government activities into 14 major groups under 4 categories.</p>	a
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> The information is presented in Table III-9 Budget Appropriations by Economics Classification According to Government Finance Statistics System (GFS) on page 59-62 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. There is also an alternative way of economic classification which is similar to GFS classification (classified into Current expenditure, Capital expenditure and Principle repayment) available in the same report.</p>	a

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <p>a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The data is presented in Supporting Budget Document Vol.4 (Expenditures Classified by Strategies and Programs) and the Drafted Budget.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One:</u> The outputs for all programs are determined for every administrative unit, and they also present objectives, strategies and outcomes for each program. See the Supporting Budget Volume 3.</p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. The information has been allocated and presented based on output/projects under the National Economic and Social Development Plan, and is in harmony with the objectives of the plan</p>	a
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> There are three-year estimated expenditures for each department and agency. It is shown in Table III-19 New Multi-Year Commitment Budget to Commence in FY 2007, Table III-20 Total Multi-Year Commitment Budget by Ministries FY 2006 and Table III-21 Total Multi-Year Commitment Budget Classified by Approved Commitment Budget and New Commitment Budget on page 89-95 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> The information appears in Supporting Budget Document Vol.3. (Expenditures for Budget Fiscal Year 2007). It is classified by departments, programs and economic functions.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The information of tax revenue is provided on pages 21-22 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The data is shown in summary form in Table II-1 Receipt Estimates on pages 23-24 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf . The detail of each item is presented on page 10-15 in Budget Document Vol.2 (Revenue Estimates).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. The detail of each item is presented in Budget Document Vol.2 (Revenue Estimates) which features bureau and department level information. Non-tax category in the executive’s budget can be divided into Sales of Assets and Services, miscellaneous fees, other charges, and compensation from state enterprises and others.</p>	a
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9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?
- Yes, multi-year estimates of aggregate revenue are presented.
 - No, multi-year estimates of aggregate revenue are not presented.
 - Not applicable/other (please comment).

Citation:

Supporting Document Vol. 2. (Revenue Estimates).

Comment:

None of the documents had estimates of revenue for multi-year periods beyond the budget year. However, there were revenue estimates from the previous budget year and the actual revenue of the previous budget year in Supporting Document Vol. 2. (Revenue Estimates).

Peer Reviewer One Comment: A more appropriate answer to this question would be "a." During the budget preparation process, the four central government agencies: the Ministry of Finance, the Bureau of the Budget, the Office of National Economic and Social Development Board, and Bank of Thailand, have meetings to formulate the estimates of the revenue for the Budget Year and a multi-year period (three years beyond the budget year). See the Memo of the Office of Budget Policy and Plan, the Bureau of the Budget, titled "Budget Preparation and Budget Calendar Adjustment for the Fiscal Year 2009, February 7, 2008, page 1 No. 4. (www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DAT A0000/00000369.PDF). The revenue estimates are released to the public through media. (See www.gotomanager.com/news/details.aspx?id=51284).

Peer Reviewer Two Comment: "b" is an appropriate answer to the question. However, actual revenue numbers of two previous years are presented, and the current year revenue information is just an estimated number.

Researcher's Response: I keep my comment because the evidence is not part of the budget documents, but rather made separately. It would be "a" if the information was included clearly in the budget documents for the layman to see and understand. Also the evidence is not based on the 2007 budget year.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
 - Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
 - Yes, multi-year estimates are presented, but only for some individual sources of revenue.
 - No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at <http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf>.

Comment:

In none of the documents were there estimates of revenue for multi-year periods beyond the budget year. This corresponds to question 9.

Peer Reviewer One Comment: A more appropriate response to this question would be "a."

The revenue estimates is the responsibility of the Fiscal Policy Office (FPO) under the Ministry of Finance. According to the news released by the FPO, the multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification. (See www.gotomanager.com/news/details.aspx?id=51284). In budget supporting documents volume 5, there are more details covering sources of fund, revenue classification, but they are presented four consecutive years prior the budget year.

Peer Reviewer Two Comment: "d" is an appropriate answer to the question. The Bureau of Budget receives the revenue estimation number from the ministry of finance (the Fiscal Policy Office). The estimation is based on the economic and fiscal models (Macroeconomic model and Fiscal Sustainability model). Details of the short- to medium-term estimations can be obtained by direct contact to the ministry of finance

Researcher's Response: I keep my answer as "d" because even in this explanation, the information is not for future years but rather for prior years.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

See Table IV-2 Principal Outstanding Debt as of September 30, 2006 on page 98 and also see Table II-12 Domestic Borrowing for Financing Budget Deficit on page 38 in Thailand's Budget in Brief Fiscal year 2007, available at <http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf> .

Comment:

Peer Reviewer One Comment: The figure of Outstanding Debt as of September 30, 2006 shown in Budget in Brief Fiscal Year 2007 reflects the outstanding debt at the start of the budget year. The Thai budget year starts from October 1 to September 30 of the following year.

Peer Reviewer Two Comment: The information exhibited is the Total Outstanding Debt, the net borrowing required to finance the budget deficit of the current fiscal year. See Table IV-2 Total Outstanding Debt as of January 31, 2007 on page 101 (Internal and External Outstanding Debt). Details in Internal Outstanding Debt page 103-104 and External Outstanding Debt page 106-107 classify information by sources of debt, available at <http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER04/GENERAL/DATA0000/00000010.PDF> .

C

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Information about interest payments on the debt is not available in any of the budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The information of loan payment is exhibited in the Miscellaneous and Unclassified Items category. The detail information above the table III-5 (Appropriation for Miscellaneous and Unclassified Items) indicated the number of principle and interest payments. Interest payment information also is classified into internal and external interest payment.</p> <p><u>Researcher’s Response:</u> I will keep this as “b” because there is no information on interest payments. The table only shows aggregate debt totals.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answer across countries.</p>	<p>b</p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See Table IV-2 Principal Outstanding Debt as of September 30, 2006 on page 98 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf .</p> <p><u>Comment:</u> Internal and external debts are shown at the aggregate level. There is also information on the exchange rate and currency denomination, but the table lacks other details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> There is a brief discussion of economic outlook for the budget year on pages 1-4 in the first part of Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> The key assumptions such as inflation rate, economic growth rate and real GDP growth are mentioned in general, but not the GDP composition, unemployment rate, and interest rates.</p> <p><u>Peer Reviewer One:</u> A more appropriate response to this question would be “b.” The macroeconomic forecast is a collaboration consultation process among four</p>	C

central government agencies, mentioned earlier. Each agency presents their econometric model and forecast in the meetings and discusses until they get conclusion. Some part of the economic forecast conclusions are presented in Budget in Brief and in the Budget Speech. In Budget Speech announced by the Prime Minister to the Parliament, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly. However, the details depend on each government. During Chuan Leekpai Government, an extensive discussion of the macroeconomic forecast is presented with key assumptions. (See www.bb.go.th/bb/budget/talang/talang43/talang1.htm).

Peer Reviewer Two Comment: “c” is an appropriate answer to the question. The bureau of Budget referred to the forecasted result produced by the National Economic and Social Development Board (NESDB). The forecasted GDP of the whole calendar year is also provided in the report.

Researcher’s Response: I keep “c” because we based this on 2007 budget and as the reviewer said, the details depend on each government. Inconsistency in presenting information does not deserve a “b.”

IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> No such information is presented.</p> <p><u>Peer Reviewer One Comment:</u> The information on the impact of macroeconomic assumptions is done through budget preparation process through the collaboration among four central agencies, the Bureau of the Budget, Ministry of Finance, the Office of National Economic and Social Development Board and Bank of Thailand. But such information is not released to the public.</p> <p><u>Peer Reviewer Two Comment:</u> “d” is an appropriate answer to the question. The forecasted result based on the macroeconomic assumptions exhibited in the report is the base case result which the Bureau of Budget obtained from the NESDB and the Ministry of Finance. The websites of both agencies provide the information of impacts and sensitivity analyses (Best and Worst cases).</p>	d
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> The information only contains aggregate numbers for expected expenditure stemming from each policy proposed. However it lacks the comparison of the effects on expenditure of new policies to existing ongoing policies. Also it does not highlight how each policy proposal will make an impact on the direction of the expenditure. Thus the appropriate answer is “c.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Comment:</u> A more appropriate response to this question would be “b.” See page 1-3 for the budget policy and page 6-14 for strategy for budget allocation in FY2007 in the Budget in Brief Fiscal Year 2007</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” in light of the researcher’s comment.</p>	<p>c</p>
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<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> No such information is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Table III-13 Expenditures by Ministries and Table III-14 Expenditures by Ministries and Departments on pages 69-81 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table III-1 Functional Classification of Expenditures on pages 41-42 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf. More information in each function is presented on page 44-55.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Table III-8 Economic Classification of Expenditures and Table III-9 Budget Appropriations by Economic Classification According to Government Finance Statistics System (GFS) on pages 59-62 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The information is presented in Budget Document Vol.3 but it is shown only at the aggregate level.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> According to interview, the estimates are updated to more than 6 months of actual expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The expenditures classified by functional and economic classification of the preceding year by more than one year are presented in Table III-7 Budget Appropriation by Functions and Table III-8 Economic Classification of Expenditures on pages 58 and 60 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> More detailed information than the aggregate is not provided.</p> <p><u>Peer Reviewer One:</u> A more appropriate response to this question would be “a.” In supporting budget document volume 3, there is more detail for expenditure estimates classified for individual output, as follows: -sources of funding (budget and non-budgetary sources) BY+3 and BY-1 -target with indicators BY+3 and BY-1 -type of expenses (personnel, operating, investments, subsidies, and other expenses) -BY+3 and BY-1.</p>	d

<p><u>Peer Reviewer Two Comment:</u> More detailed information than the aggregate is not provided.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “d” because the question asks for information of the prior years BY-2 and before. The evidence suggests there are BY +3 and BY -1 but nothing prior.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> The documents do not contain data that reflect actual outcomes for any prior years.</p> <p><u>Peer Reviewer One:</u> In the supporting documents volume 3, the actual outputs for most of expenditures are shown in the blanket, six months before the budget year. However, the outcomes are not found in the documents since they are more difficult to measure and take more time to know the results. The “output” means the products or services implemented by the agencies. The “outcomes” means the impact of the products or services. In this question, if outcome means what it is mentioned here, the answer should be “d.” However, if outcome in this question means the products or services, the answer will be “no answer” is correct since the timing of data presentation (six months prior to the budget year) is different from the answers.</p> <p><u>Peer Reviewer Two Comment:</u> The documents do not contain data that reflect actual outcomes for any prior years.</p>	<p>d</p>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See the notes below the tables on pages 58-83 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The information classified by source of tax revenue is presented on pages 7-9 in the Budget Document Vol.2 Revenue Estimate.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The information classified by source of non-tax revenue is presented on pages 10-14 in the Budget Document Vol.2 Revenue Estimate and Table II-1 Receipt Estimates on page 23 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to pages 7-15 in Budget Document Vol.2 Revenue Estimate.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The data is shown in Table II-4 Estimated and Actual Revenue on page 29 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See pages 441-458 in Budget Document Vol.2 Revenue Estimate. The data is presented by source of tax and non-tax revenue by more than one year of the budget year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> See Table II-6 Actual Receipts by Types on page 31 in Thailand's Budget in Brief Fiscal year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf. Additionally, the Budget Document Vol.2 Revenue Estimate provides all revenues which reflect actual outcomes on pages 441-458.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Please see Table IV-4 Annual Borrowings FY 2002-2006, Table IV-6 Direct Government Loans and Table IV-7 Direct Government Loans on page 102, 106 and 107 in Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Please see Table IV-2 to IV-9 present the level and composition of government debt for the year preceding the budget year in Budget in Brief Fiscal Year 2007, page 96-108, available at http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000028.PDF (Thai version). N.B. In English version from the Internet, these pages are missing.</p> <p><u>Peer Reviewer Comment:</u> "c" is an appropriate answer to the question. Additional information on Debt by Government Guarantee is also provided.</p>	c

<p><u>Researcher Response:</u> I chose to keep my answer “c.” To keep consistency I am relying on the English version, also because it has more updated information. But some pages might be missing, this I do not understand why not all pages were included in the translation. I think this is room for improvement for the Budget Bureau.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the researcher’s comment and peer reviewer two’s opinion.</p>	
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One:</u> The debt figures reflect actual outcomes one month prior to the budget year. In the Budget in Brief 2007 document, the following tables show such information:</p> <ul style="list-style-type: none"> Table IV-2 presents public debt on August 31, 2006, Table IV-3 presents outstanding domestic debts of the government as of August 31, 2006, Table IV-4 presents annual borrowings FY 2000-2004, Table IV-5 presents public external debt by sources as of August 31, 2006, Table IV-6 presents direct government loans FY 2002-2006, Table IV-7 presents government guaranteed loans FY 2001-2005, and Table IV-8 presents external loan disbursement plan FY 2006. <p>No answer given is correct. However, the one that is closest may be “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because although the tables show debts they do not show how it reflects actual outcomes.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> There is only one aggregate number for non-budget cash balances in Table IV-1 "Treasury Account Balances" on page 96 of the Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf. Also there is information for the previous year in supporting Budget Document Vol. 5, but not for the current year. Therefore we have determined this to be "d."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One:</u> A more appropriate response to this question would be “b.” Besides Table IV-1, Budget in Brief also presents Table 4-6: foreign loans, Table 4-7: foreign loans of state enterprises and Table 4-9 foreign aids. See Thailand’s Budget in Brief, 2007, available at http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000028.PDF (Thai version).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” There is an extra-budgetary item; however, it is not presented.</p> <p><u>Researcher Response:</u> I would still keep this the answer to be “d” because no information is presented. The list of extra-budgetary funds is long. And the information presented is very limited that it would be “d.” I am basing my evidence on the published English version of the Budget in Brief.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the researcher’s comments.</p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table III-18 Budget Appropriations for the Local Administrative Organizations FY 2007 on pages 87-88 in Thailand’s Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> The information shows how much funds are transferred to local governments.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “c” is an appropriate answer to the question. Detail information regarding budget transferred to the local authorities is not available as the budget was treated as general subsidy that the local authorities have absolute power to allocate as long as the expenditure categories are under the decentralization category.</p>	C
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Table III-9 Budget Appropriations by Economic Classification According to Government Finance Statistics System (GFS) on page 62 in Thailand’s Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Only the aggregate number is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “c” is an appropriate answer to the question. Budget transferred to public cooperation is treated as subsidy. Only gross number is available. There is no detailed expenditure.</p>	C

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Section 167 (1) of Chapter 8 "Finance, Fiscal and Budgeting" in the Constitution of the Kingdom of Thailand 2007 states that the Drafted Enacted Budget has to provide information on quasi-fiscal activities. However the 2007 Constitution was promulgated only in August 2007, therefore the existing budget documents do not yet have such information. Currently the Organic Law for this process is being drafted and in the future, as long as there are no amendments to this section of the Constitution, Thailand will have to follow this practice.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Thailand is in the process of including information on financial assets in budgetary documents. Current budget documents still do not provide information on financial assets held by the government. Section 167 (3) of Chapter 8 "Finance, Fiscal and Budgeting" in the Constitution of the Kingdom of Thailand 2007 states that the rules and principles for managing financial assets must be included in the Financial Act. However the 2007 Constitution was promulgated only in August 2007, therefore the existing budget documents do not yet have such information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Thailand still does not practice accrual accounting. Section 167 (3) of Chapter 8 "Finance, Fiscal and Budgeting" in the Constitution of the Kingdom of Thailand 2007 states that the rules of managing non-financial assets must be included in the Financial Act. However the 2007 Constitution was promulgated only in August 2007, therefore the existing budget documents do not yet have such information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Expenditure arrears do exist in Thailand but are not a significant problem. And no information is available in the budget documents. We did not find relevant comments for Thailand in the 2006-2007 IMF's Article IV Consultation Reports.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Commitment under some clauses of the Budget Act is presented.</p> <p><u>Researcher’s Response:</u> I would still keep this as “d” because we should not consider the Budget Act as a budget document. It only presents intentions but not what is actually done.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table IV-7 Government Guaranteed Loans (classified by sources) on page 107 in Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf. The information of internal and external government guarantee loan is also presented on pages 9 and 12 in the Budget Document Vol.5.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> The budgeting system in Thailand still uses cash accounting. It does not disclose future liabilities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> In the Budget Document Vol.5, there are tables that show Received Assistance Categorized by Donor (1 October 2003 - 30 September 2004) and Received Assistance Categorized by Ministry (1 October 2003 - 30 September 2007) on pages 22-23, which provide the figures for both financial and in-kind of donor assistance. Also there is information in the Budget in Brief Fiscal Year 2007, page 109, Table IV-9 "Foreign Aid By Source" and page 111, Table IV-10 "Private Donations" available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> Donor assistance is identified only by country but not by individual agencies. For private donations, only the aggregate number for each year is presented but not the source of donation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “c” is an appropriate answer to the question. The information provided is cash and assets in both stock (from the previous year) and flow (Inflow and Outflow during the fiscal year). The information is presented without any important details.</p>	c
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<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u> The Section 167 (1), Chapter 8 "Finance, Fiscal and Budgeting" in the Constitution of the Kingdom of Thailand 2007 states that the government must provide information on the benefits and the amount of revenue loss from using tax expenditures. Currently no such information is provided to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Some revenues are earmarked in Thailand but upon review of the Budget in Brief 2007 document and supporting documents, such information was not available to the public. See Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table III-14 Expenditures by Ministries and Departments on page 70 in Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf, and pages 70-71 in Budget Document Vol.3.</p> <p><u>Comment:</u> Five million is used for classified expenditure for national security out of the total 1,566,200 million budget for fiscal year 2007. Other secret expenditures, if they exist, are not made public in the budget documents.</p> <p><u>Peer Reviewer One Comment:</u> The secret items are classified under Central Fund and some expenditure items of some ministries, i.e. the Ministry of Defense, Ministry of Interior, and the Office of the Prime Minister. Five million quoted by the researcher is merely a part of the secret items. It is not easy to review from the budget documents to identify the percentage of such items.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Please see Budget Document Vol.3.</p> <p><u>Comment:</u> Each department and agency provides some information on their programs linking to the government's strategic plans and policies but lack details. This document is not available on the web, only upon request, but it is distributed to major libraries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The government strategies are presented clarifying the allocation of budget linking to the strategies in the Budget in Brief (Executive’s Budget document).</p> <p><u>Researcher’s Response:</u> I will keep this as “c” because although it is linked to strategies but not broken down to administrative units or functional category.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Please see Budget Document Vol.3.</p> <p><u>Comment:</u> Each department and agency provides the information on their programs, performance indicators and targets linked to the government's policies but they lack important details. This document is not available on the web, only upon request, but it is distributed to major libraries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Moreover, output/outcome specifications of many ministries are not real performance based.</p>	<p>C</p>
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50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- Non-financial data are presented for all programs.
 - Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
 - Non-financial data are presented for programs representing less than two-thirds of expenditure.
 - No non-financial data are presented.
 - Not applicable/other (please comment).

Citation:

Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at <http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf>.

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

In supporting documents volume 3, some non-financial data are presented as indicators for outputs/projects measurement, six months before the budget year, i.e. number of beneficiaries of the training programs, number of communities that are promoted the capability in social development participation, percentage of implemented plans, customer satisfaction percentage, etc.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "d" because most if not all performance indicators would be non-financial. But for this question, it asks if there is non-financial information in the documents, which would help citizens determine the extent or impact of expenditure programs. This information should be made up-front. And should be linked to performance indicators. But they are not merely performance indicators. If IBP considers targeted performance indicators to be part of non-financial data, then we can change the answer to this question to be 'b.'

IBP Comment: IBP editors chose answer, "b" consistent with peer reviewer's observation.

b

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- a. The non-financial data are very useful for assessing program performance.
 - b. The non-financial data are mostly useful for assessing program performance.
 - c. The non-financial data are somewhat useful for assessing program performance.
 - d. No non-financial data are provided or they are not useful for assessing program performance.
 - e. Not applicable/other (please comment).

Citation:

Upon review of the Budget in Brief 2007 document and supporting documents, such information was not available. See Thailand's Budget in Brief Fiscal Year 2007, available at <http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf>.

Comment:

Some of the performance indicators are in non-financial data form, such as the number of training sessions conducted. However, there is no separate non-financial information available for assessing how an expenditure program is performing.

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

The Bureau of the Budget asks the agencies to propose performance indicators, including qualitative, quantitative, timing, unit cost, and area indicators for each output. These data show in the supporting documents, not in budget in brief. These non-financial data are somewhat useful for evaluating program performance. However, the agencies still need to develop their knowledge in formulating such non-financial data.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "d." I chose my answer because the information provided is merely the figures and not the discussions of the performance. Citizens would have to analyze the figures themselves to assess the performance of programs. Thus I would mark this as "d."

IBP Comment: IBP editors chose answer, "b" consistent with peer reviewers observations.

b

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Budget Document Vol.3.</p> <p><u>Comment:</u> Outputs are indicated by aggregate numbers rather than phrases to reflect the medium and long term goals.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Performance indicators are presented for all programs. See supporting documents which are distributed to the public, but not from the Internet.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> suggest the answer should remain as I indicated in the questionnaire. I chose my answer because as explained above, even though all the output indicators are indicated for every expenditure, however the quality of those indicators is in question. And there are no qualitative descriptions to explain the performance for outcomes and impacts. This answer would be consistent with the answer to question 54.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with researcher’s response.</p>	<p>C</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Budget Document Vol.3.</p> <p><u>Comment:</u> Indicators are not well designed. For example, to measure the level of people's political participation in the democratic system, the Office of the Prime Minister had one performance indicator to be merely the number of people, stating that in 2007 there will be one million people participating in the democratic system. However, the documents provide no other details of the programs, such as the actual activity that is considered 'participation' or how you would actually count the number of people who participate. See page 78 of supporting Budget Document Vol. 3 for Year 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Budget Document Vol.3.</p> <p><u>Comment:</u> Some performance indicators are used in conjunction with performance targets, but most are not well designed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The budget system of Thailand was changed to performance-based system recently. Many performance indicators might not well-determined especially those in the social expenditure. Moreover, many allocations such as operating budget and subsidy still lack overall outcome analysis.</p>	C

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer to pages 1-7 in supporting Budget Document Vol.4 Year 2007 "Expenditure Categorized By Governmental Strategic Goals."</p> <p><u>Comment:</u> There are only aggregate numbers for solving problems of the impoverished population and for the rural development strategy and it lacks detailed explanation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The information is provided on the Revenue, Customs and Excise Department's website, available at http://www.rd.go.th/publish/286.0.html, http://igtf.customs.go.th/igtf/th/main_frame.jsp, and http://www.excise.go.th/tax2b3.html (Access on Sep,7 2007)</p> <p><u>Comment:</u> Tax rate and fee schedules for revenue sources are shown but lack detailed narrative discussions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “b” is an appropriate answer to the question. Non-tax revenue information can also be accessed via http://www.treasury.go.th/index.php website. (Treasury Department)</p>	b
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> No such information is available from websites of the Ministry of Finance at http://www.mof.go.th/, nor the Bureau of Budget at http://www.bb.go.th/bbhome/index.asp.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Related information is shown in Table of Government Loans at the End of August, 2006 on pages 10-11 in the supporting Budget Document Vol.5, and Table IV-5 "Principal Outstanding for External Debt by Sources as of September 30, 2006" on page 103 in Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf. But there is no information on conditions associated with IFI assistance.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table IV-9 "Foreign Aid by Source" on page 109 in Thailand's Budget in Brief Fiscal Year 2007, available at http://www.bb.go.th/budget/inbrveE/inbrve50E/inbrve50E.pdf, and on pages 22-23 of the supporting Budget Document Vol.5, which provides figures of both financial and in-kind of donor assistance classified by source and receiving ministries.</p> <p><u>Comment:</u> There is a list of donor countries but there is no explanation of conditions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Speech 2007 at http://www.bb.go.th/budget/talang/talang50/Royal%20Thai%20Government.htm</p> <p><u>Comment:</u> A summary is provided but it is only somewhat informative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” See summary and description on budget proposal in the Bureau of Budget website available at, http://www.bb.go.th/bbhome/page.asp?option=content&dsc=%A1%D2%C3%A8%D1%B4%B7%D3%A7%BA%BB%C3%D0%C1%D2%B3%BB%C3%D0%A8%D3%BB%D5&folddsc=03011 (Only available in Thai).</p> <p><u>Researcher's Response:</u> I will keep this as “b” because it not very informative, even though it is on the web.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview with official of the Bureau of Budget, Ms. Nujaree on 19 June 2007.</p> <p><u>Comment:</u> "Citizen Budgets" are not made in Thailand.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> The meaning of public debt, private donation and foreign aid is briefly provided on pages 5, 15, 21, respectively in the supporting Budget Document Vol.5. In addition to this, the definitions of many types of expenditures are presented on pages 11-14 in the supporting Budget Document Vol.6 which is the manual for coding expenditures.</p> <p><u>Comment:</u> However, there is no glossary of terms or non-technical definition of terms that are used in the budget document. The supporting Budget Documents and Thailand's Budget in Brief Fiscal Year 2007 just provide very short definitions of only a few terms.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There are definitions and glossary of selective technical terms provided. (only classification definition). However, detailed definition and glossary regarding budget can be found at http://www.bb.go.th/Support/bud_law/bud_exp48/bud_exp48.doc See Thailand's Budget in Brief Fiscal Year 2007(Thai version) available at, http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000033.PDF (in Thai). However, only selective glossaries are provided. (P. 65 and 98)</p>	C
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> According to Section 1 of the Official Information Act 1997 people have the rights to access official information and public agencies have to disclose their information, except restricted under other laws, such as privacy laws.</p> <p><u>Comment:</u> Despite the written law, in practice the average citizen would have a difficult time accessing budget documents and information because some are not provided on the Internet. And even if it is provided on the Internet, the majority of the population still does not have access to the Internet. It is the problem of digital-divide.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to Section 1 of the Official Information Act 2007 Section 47. Transmission frequencies for radio or television broadcasting and telecommunication are national communication resources for public interests.</p>	<p>b</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ministry of Public Health at http://eng.moph.go.th/, Ministry of Tourism and Sports at http://www.mots.go.th/tourism/index.php?lang=en</p> <p><u>Comment:</u> We tested websites of the Ministry of Public Health, the Ministry of Tourism and Sports and found no evidence.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” There are reports of expenditure of some agencies available to be downloaded at the Bureau of Budget website.</p> <p><u>Researcher's Response:</u> I would not consider these reports to be highly disaggregated. So I will keep this at “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answer across countries.</p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ministry of Public Health at http://eng.moph.go.th/, Ministry of Tourism and Sports at http://www.mots.go.th/tourism/index.php?lang=en</p> <p><u>Comment:</u> We tested websites of the Ministry of Public Health, the Ministry of Tourism and Sports and found no evidence.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “d” is an appropriate answer to the question. Currently, Thailand can not measure performance of budget expenditure. However, the system is under developed.</p>	<p>d</p>
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Section Three: The Budget Process

<p>The Budget Process</p>	
<p>Executive's Formulation of the Budget</p>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Budget Calendar 2005 and 2006 at http://www.bb.go.th/budget/bud_cal/bud_cal48/cal48.htm and http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000023.MHT.</p> <p><u>Comment:</u> During normal political situations, the executive announces the release date two weeks before the release.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." Budget calendar will be released at the beginning of the previous fiscal year (around November-December). Even the budget process in each year is similar, the Bureau of Budget can adjust the timeframe as it sees fit during each process. Refer to Budget Calendar 2008 and 2009 at http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000372.PDF</p> <p><u>Researcher's Response:</u> I will keep this at "d" because we are basing this survey on the 2007 Budget and not 2008 or 2009. In practice, the release date changes according to the Bureau of Budget, it is not fixed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>

<p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The timetable is released at the Bureau of Budget website, http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000332.PDF.</p> <p><u>Comment:</u> The timetable is made public but sometimes changes are made to the timetable, especially during political shifts, such as after the coup d’état in September 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Budget calendar can be downloaded since the beginning of the budget process from the Bureau of Budget website which would be adjusted time to time especially drafting the proposal and proposing to the parliament processes. However, the parliament approval process can not be adjusted as it is designated by the constitution to be finished within 105 days.</p>	<p>a</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> Observation of real budget approval process in 2007 for Fiscal year 2008 and phone interview with Ms. Nujaree of the Policy and Planning division of the Bureau of Budget on 19 June 2007. .</p> <p><u>Comment:</u> The executive adheres to the dates in the timetable. For example, recently for the Budget Fiscal Year 2008, the date was set to be on 17 September 2007 for promulgation and it was on-time. However, as stated in question 67, the timetable is sometimes changed to fit the circumstances of the government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Even if there is some adjustment in the budget process from time to time, it does not affect the main timetable assigned.</p>	<p>a</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none">a. Yes, the executive holds extensive consultations with a wide range of legislators.b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Consultations are held mainly with legislators that are with the majority political party. Legislators of opposition party members are usually not consulted with.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Consultations are held with a wide range of constituencies, including academics and civil society groups. But it is not very systematic, nor transparent because the general public still cannot participate easily nor can they follow-up on the results of the consultation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> During the budget process, academics and experts would be invited to participate to provide suggestion only in the part of expenditure and revenue framework design which would affect to the economics and fiscal framework of the country. The budget allocation is limited to the government agencies and the Bureau of Budget.</p>	C
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview with Dr.Kontee Nuchsuwan of the Fiscal Policy Office, Ministry of Finance, and with Ms. Nujaree of the Policy and Planning division of the Bureau of Budget on 19 June 2007.</p> <p><u>Comment:</u> A pre-budget statement is not produced.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” In general, during January-February of every year, the four central agencies, the Bureau of the Budget, Ministry of Finance, the Office of National Economic and Social Development Board have meetings to formulate revenue forecast, budget ceiling, and budget structure for that budget year. This pre-budget statement has to get approval from the cabinet before it is released to the government agencies. (See http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000334.PDF, in Thai). However, the details of the pre-budget statement are not shown on the Internet. Note: Thai budget year starts from October 1 to September 30.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries. According to the definition of pre-budget statement expressed in the <i>Guide to the Open Budget Questionnaire</i>, such a document is not produced in Thailand.</p>	d
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview with Dr.Kontee Nuchsuwan of the Fiscal Policy Office, Ministry of Finance, and with Ms. Nujaree of the Policy and Planning division of the Bureau of Budget on 19 June 2007.</p> <p><u>Comment:</u> A pre-budget statement is not produced.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” In the pre-budget statement describe the government’s macroeconomic and fiscal framework. (see http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000334.PDF, in Thai)</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the pre-budget statement is not made public.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries. According to the definition of pre-budget statement expressed in the <i>Guide to the Open Budget Questionnaire</i>, such a document is not produced in Thailand.</p>	d
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73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?
- Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
 - Yes, some explanation is presented, but it lacks important details.
 - No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
 - Not applicable/other (please comment).

Citation:

Phone interview with Dr.Kontee Nuchsuwan of the Fiscal Policy Office, Ministry of Finance, and with Ms. Nujaree of the Policy and Planning division of the Bureau of Budget on 19 June 2007.

Comment:

A pre-budget statement is not produced for the public.

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

The Bureau of the Budget consults with the Office of National Economic and Social Development Board to formulate the strategies for budget allocation. These strategies are more or less like priorities that guide to set the budget for each year. The Bureau of the Budget will propose these strategies, together with the result from the meetings with the four central agencies to get the approval from the cabinet. (see

<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000334.PDF>, in Thai).

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because the pre-budget statement is not made public.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries. According to the definition of pre-budget statement expressed in the *Guide to the Open Budget Questionnaire*, such a document is not produced in Thailand.

d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Calendar 2008 at Bureau of Budget website, http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000333.PDF</p> <p><u>Comment:</u> For example, according to the Budget Calendar 2008, the executive provides the proposed budget to the legislature on 19 June 2007 and the start of the Budget Year 2008 is 1 October 2007. Therefore it is more than 3 months before the start of the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. According to Section 1 of the Official Information Act 2007 Section 168. The House of Representatives must complete the analysis and consideration of an annual appropriations bill, a supplementary appropriations bill and a transfer of appropriations bill within one hundred and five days as from the date the bill reaches the House of Representatives.</p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Thailand has begun to open up the budgetary decision-making process by involving the public. For example on 25 June 2007, there was a special workshop held by the Budget Management Monitoring Committee, for members of the executive branch and key agencies to present their ideas and hear opinions from the public, including experts on the direction of the budget for fiscal year 2008. However, the system has yet to be fully developed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “b” is an appropriate answer to the question. During the budget process, academics and experts would be invited to participate to provide suggestion only in the part of expenditure and revenue framework designation, which would affect to the economics and fiscal framework of the country, as references of the related agencies.</p>	<p>b</p>
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76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?
- Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
 - Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
 - Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
 - No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
 - Not applicable/other (please comment).

Citation:

Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.

Comment:

Public hearings are held for budgets of central government administrative units. Usually responsible Ministers and high-level public administrators present and members of the press, academics and other related groups are to comment and give opinions. However, the practice is yet to be more systematic and more open to the public.

d

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." Public hearings for the purpose of budget allocation are not held. However, the budget proposal of each administrative unit is based on the priority in the government's economic development and management plan which the public has participate in policy designs through many public hearings.

Researcher's Response: To compromise with the peer reviewer's opinion I suggest to change to "c." The person I interviewed might have had a biased stand.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Public hearings to hear testimony from the public are not yet practiced in Thailand.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Reports are not made for the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Only the aggregate numbers are presented for spending on secret items. It is approximately 60 million Baht for Fiscal Year 2008.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> By law, the legislature sub-committee (the appropriate legislative committee or members of the legislature) can call for full information of all budget items during the second budget approval meeting of the parliament (for the purpose of budget size consideration).</p> <p><u>Researcher's Response:</u> By law is one thing but in practice is another. I will stay with the response from the interview, which is a "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> The legislature has unlimited authority to amend the budget, but in practice the overall expenditure is kept the same by moving budgets between agencies. The legislature does not reduce or increase the overall proposed budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

Refer to Enacted Budget 2007, available at the Bureau of Budget website, <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000029.PDF> and Budget Document in detail, available at <http://www.bb.go.th/budget/bu/blue50/blue50.htm>

Comment:

Researcher's response to this Question was "b."

Peer Reviewer One Comment: A more appropriate response to this question would be "a."

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Refer to The Official Information Act 2007 Section 168. The legislature can change all detail in the appropriation in each ministry, project, output, outcome, as well as the plan. The legislature has an authority to decrease the budget, which the cabinet would later adjust and propose to enact the Budget Act of each fiscal year.

Researcher's Response: I will keep this as "b" because although the legislature can change down to program-level but the information is not provided to the public. Only information at the departmental levels are provided

IBP Comment: IBP editors chose answer, "b" to maintain consistency with the criteria used for selecting answers across countries.

b

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to monthly report of Fiscal Policy Office, available at http://www.fpo.go.th/content.php?action=list&section=6510000000.</p> <p><u>Comment:</u> In-year reports on actual expenditure are released every month, organized by administrative unit, economic classification and function. However these reports are in the form of newsletters (very informal style) and contain detailed information only on selected strategic departments, not all departments and not to the level of programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly report of Fiscal Policy Office provides the information on actual expenditures in summary on page 11-13. See http://www.fpo.go.th/pdf/scrip_Apr07.pdf. More information is presented at http://dwfoc.mof.go.th/menu3.htm.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Refer to the same report mentioned above, all expenditures are covered in the report. More information at the Fiscal Policy Office website. http://www.fpo.go.th/content.php?action=list&section=651000000</p> <p><u>Researcher's Response:</u> I will keep this at “b” because not all expenditures are covered.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> See page 12 of Fiscal Policy Office, http://www.fpo.go.th/pdf/scrit_Apr07.pdf. The information shows only the outstanding ministries that are allocated the most and the least budget. More information is provided at http://dwfoc.mof.go.th/foc_eng/menu3.htm.</p> <p><u>Comment:</u> In-year reports on actual expenditure contain only departmental totals. There are no program-level details and there are no additional details for major programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Monthly report of Fiscal Policy Office provides the information on actual expenditures, available in http://www.fpo.go.th/content.php?action=view&section=A050000000&id=6631</p> <p><u>Researcher's Response:</u> I would still keep this at “c” because there are no program level details. The information is only at the ministry level.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	c
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> See pages 11-13 of the in-year report by the Fiscal Policy Office at http://www.fpo.go.th/pdf/scrit_Apr07.pdf. Also see pages 3-4 of the in-year report by Ministry of Finance at http://www.mof.go.th.</p> <p><u>Comment:</u> The information is shown in aggregate numbers and there are some comparisons.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Refer to the in-year report produced by the Ministry of Finance. See pages 3-4 of the in-year report by Ministry of Finance at http://www.mof.go.th/</p>	c
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to Table 1 Total Government Revenue in April 2007 on page 9, available at http://www.fpo.go.th/pdf/scrit_Apr07.pdf.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Refer to the in-year report produced by the Ministry of Finance. See pages 3-4 of the in-year report by Ministry of Finance at http://www.mof.go.th/</p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table 1 Total Government Revenue in April 2007 on page 9, available at http://www.fpo.go.th/pdf/scrip_Apr07.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Refer to the in-year report produced by the Ministry of Finance. Available at http://www.mof.go.th/</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to Table 1 Total Government Revenue in April 2007 on page 9, available at http://www.fpo.go.th/pdf/scrip_Apr07.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Refer to the in-year report produced by the Ministry of Finance. Available at http://www.mof.go.th/</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> See Table 'Fiscal Condition' on page 4 and Table 'Summary of Borrowings from Abroad April 2007 and For the First 7 Months of Fiscal Year 2007' on page 14, available at http://www.fpo.go.th/pdf/scrit_Apr07.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Refer to the report made by the Public Debt Management Office (Table 1 Total Public Debt Report in May 2008). Available at http://www.pdmo.mof.go.th/upload/news160.pdf</p>	a
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> In-year reports by the Fiscal Policy Office available at http://www.fpo.go.th/pdf/scrip_Apr07.pdf. do not provide such information.</p> <p><u>Comment:</u> The information might be available in other agencies such as the Public Debt Management Office but this is not a comprehensive in-year report that would be readily accessible to the public. And the information lacks details of the composition of government debt.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." Refer to the report made by the Public Debt Management Office. However, the information of the currency denomination of the debt is not provided. Available at http://www.pdmo.mof.go.th/upload/news160.pdf</p> <p><u>Researcher's Response:</u> I would keep this as "d" because it is not a comprehensive in-year report.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency in the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> Refer to the date when Fiscal Policy Office posted monthly report on the Internet, available at http://www.fpo.go.th/content.php?action=list&section=6510000000.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University and Dr.Kontee Nuchsuwanat of the Fiscal Policy Office, Ministry of Finance confirm that mid-year reports are not produced.</p> <p><u>Comment:</u> Mid-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University and Dr. Kontee Nuchsuwan of the Fiscal Policy Office, Ministry of Finance confirm that mid-year reports are not produced.</p> <p><u>Comment:</u> Mid-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University and Dr. Kontee Nuchsuwan of the Fiscal Policy Office, Ministry of Finance confirm that mid-year reports are not produced.</p> <p><u>Comment:</u> Mid-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan of the Fiscal Policy Office, Ministry of Finance confirm that mid-year reports are not produced.</p> <p><u>Comment:</u> Mid-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr.Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> The executive seeks legislative approval for all shifts of funds between administrative units.</p> <p><u>Peer Reviewer One Comment:</u> According to the law, the fund shifting between administrative units can be done after it gets approval from the legislature. However, in practice, this case never happens.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Please see the information on page 106-108 in the Auditor General's Annual Report 2004.</p> <p><u>Comment:</u> Because of political turmoil, the Annual Report of the Auditor General in 2006 and 2007 has not been released and approved by the parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> See the information in the Auditor General's Annual Report http://www.oag.go.th/News/NewsServlet</p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly. For an example of a resolution of the cabinet to propose supplemental budget in April 2005 see http://www.dwr.go.th/cabinet/cab120448.doc</p> <p><u>Comment:</u> Supplemental budgets are approved before the funds are expended. However, the executive does not often propose a supplemental budget. In the past 4 years, it was done once in 2004 and once in 2005, but not done in 2006 and 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Refer to Budget Process Act B.C. 2502, available at http://www.bb.go.th/support/bud_law/bud_1/bud_lp1.htm It is not frequent to propose for supplemental budgets in Thailand. According to the supplemental process, the gross number has to be approved before the projects can be proposed to the consideration. In the past, the supplemental budgets were approved when there was need to stimulate the economy through government expenditure, and the government actual revenues were above its targets. Moreover, in the supplemental budget (e.g. Mid-Year Budget) proposal process, the government has to identify the sources of supplemental budgets and projects clearly.</p>	a
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly. For an example of a resolution of the cabinet to propose supplemental budget in April 2005 see http://www.dwr.go.th/cabinet/cab120448.doc</p> <p><u>Comment:</u> In 2006 and 2007 there were no supplemental budgets. In 2004 the supplemental budget was 13.18% of the original budget. In 2005 the supplement budget was 4.17% of the original budget. During most fiscal years the amount is just about or less than 10%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> The Contingency fund is part of the 'Central Budget,' which the executive can spend without legislative approval, once it has already passed the normal budget approval process as an aggregate number for the year.</p> <p><u>Researcher's Response to this Question was "d."</u></p>	d

<p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “c” is an appropriate answer to the question. Refer to Section 3 (Central Fund Management) of Budget Management Regulation B.C. 2548 No. 29- 34, available at http://www.bb.go.th/Support/bud_law/bud_ad/bud_ad48/bud_ad48.pdf The Contingency fund is a part of the 'Central Budget,' which the executive can spend without legislative approval, once it has already passed the normal budget approval process as an aggregate number for the year. The authority in Central Fund transfer and allocation are executives of the Bureau of Budget and the Comptroller General Department of Ministry of Finance.</p> <p><u>Researcher's Response:</u> I will keep this as “d” because I do not see how the peer reviewer’s comment is different from mine. Essentially the executive can spend without legislative approval.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	
Executive’s Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u> The last year-end report produced by the Bureau of the Budget and released to the public is the one in 2001 (http://www.bb.go.th/bb/evaluation/report_Y44/menu44.htm). However, after 2001, the Bureau of the Budget prepares a year-end report but only for internally purposes.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Interviews with Professor Charas Suwanmala of Chulalongkorn University, and Dr. Kontee Nuchsuwan, an economist, of the Tax Policy Bureau, Fiscal Policy Office, Ministry of Finance confirm that end-year reports are not produced.</p> <p><u>Comment:</u> End-year reports are not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<i>The Independence and Performance of the Supreme Audit Institution</i>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 28 September 2007 with Mr. Choowit Nuchtavorn, Director of the Legal Office of the Office of the Auditor General of Thailand.</p> <p><u>Comment:</u> There is no fixed date to release the annual report to the public. The report must be approved by the parliament before its release and that can take a long time. For example, for the 2006 Report, as of September 2007, the report still has not been approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Refer to page 244 in the Annual Report 2004 of the Auditor General Office.</p> <p><u>Comment:</u> 4,750 from 71,285 agencies were audited, that is less than two-thirds. And all the reports are not a made public. Only a selected few are included in the Auditor General's Annual Report, which needs to obtain approval from the legislative before publication.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “d” is an appropriate answer to the question. In 2006, the Audit General Office (AGO) audited 71,562 agencies, and could issue the audit report of 6,613 agencies which is comprised of 2,403 central government agencies, 3,759 local government authorities, 273 state-owned enterprises, 80 funds and revolving funds; and the others 98 agencies.</p>	d
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report’s content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Refer to pages 1-4 in the Annual Report 2004 of the Auditor General Office.</p> <p><u>Comment:</u> The annual audit reports have executive summaries once they are published. However, because its needs the legislative approval first it is considered 'not released to the public' for this questionnaire.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The 2008 Constitution Section 252 on Supreme Audit Commission. See also, Section 34 Organic Act on State Audit Commission 1999.</p> <p><u>Comment:</u> The head of the Supreme Audit Institution is accountable to the Supreme Audit Commission, who are appointed by the members of the senate, judiciary and other groups. According to the Organic Act of the State Audit Commission 1999, the Senate can remove the SAI head, if 3 out of 4 members agree.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. The Auditor General (Head of the Supreme Audit Institution) is appointed by the members of the senate, judiciary and other groups. According to the Organic Act of the State Audit Commission 1999, the Senate can remove the SAI head, if 3 out of 4 members agree.</p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 28 September 2007 with Mr. Choowit Nuchtavorn, Director of the Legal Office of the Office of the Auditor General of Thailand.</p> <p><u>Comment:</u> According to interview, the audit is conducted even though extra-budgetary funds are not made public. However it does not release all audit reports to the public. The SAI only releases information on very high-profile cases, if there's a need to and the reports must be approved by the parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “d” is an appropriate answer to the question. If the audit results of extra-budgetary funds reveal any suspicious, the SAI would inform the agencies where the funds are belong to.</p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 28 September 2007 with Mr. Choowit Nuchtavorn, Director of the Legal Office of the Office of the Auditor General of Thailand. See Section 4 of the Organic Act on State Audit Commission 1999.</p> <p><u>Comment:</u> It has full discretion, in law, to audit all governmental agencies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Also refer to the State Audit Act B.C. 2542.</p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 28 September 2007 with Mr. Choowit Nuchtavorn, Director of the Legal Office of the Office of the Auditor General of Thailand.</p> <p><u>Comment:</u> The legislature determines the budget. According to interview, the budget is not sufficient for auditing all the governmental agencies</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “c” is an appropriate answer to the question. The Office of the Auditor General (OAG) is a constitutional agency responsible for setting up a public financed auditing commission. OAG is an autonomous and independent statutory body. The Budget to finance the operations of the OAG would come from government budget. The budget appropriation in each year is aimed to be enough to finance the operations of the office. The budget process is similar to common government agencies.</p>	<p>c</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 28 September 2007 with Mr. Choowit Nuchtavorn, Director of the Legal Office of the Office of the Auditor General of Thailand.</p> <p><u>Comment:</u> The SAI has designated staffs to audit the security sector, the military, the police and the Department of Special Investigation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Phone interview on 28 September 2007 with Mr. Choowit Nuchtavorn, Director of the Legal Office of the Office of the Auditor General of Thailand. The SAI uses different channels to receive complaints, and its website is one of them, available at http://www.oag.go.th/Call/CallServlet</p> <p><u>Comment:</u> It receives over 1000 complaints per year from around the country. It then determines which cases are under the jurisdiction of the Office and proceeds accordingly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “a” is an appropriate answer to the question. Communication can be made by mailing directly to the office as well as through the OAG website.</p>	<p>a</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> From all the audit reports, SAI selectively chooses the ones they wish to publish in its annual report. The legislature then scrutinizes all of the pre-selected ones and makes the final say for the publication. Thus for this question, we have answered 'some reports are scrutinized' because in fact some are not scrutinized and are not made to the public. Those that are made public are the ones that have approval from the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> The executive chooses to report publicly only on some of the auditor's findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “c” is an appropriate answer to the question. Refer to http://www.oag.go.th/News/NewsServlet There is no formal schedule for public report. However, reports of selected results are posted on the Office of the Auditor General (OAG) website.</p>	c

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Usually the information is part of the National Legislative Assembly's documents or part of the report of the Assembly's meetings, which is made public. Thus, there is no special report made for the purpose of tracking actions taken by the executive to address audit recommendations.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none">a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.b. Yes, legislators are provided audit reports on secret items, but some details are excluded.c. Yes, legislators are provided audit reports on secret items, but they lack important details.d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).e. Not applicable/other (please comment). <p><u>Citation:</u> Phone interview on 26 September 2007 with Mr. Thawee Surarittikul, Secretary of the Budget Management Monitoring Committee of the National Legislative Assembly.</p> <p><u>Comment:</u> Legislators are not provided audit reports on secret items, but can make special request to do so if needed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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