

**International Budget Partnership  
OPEN BUDGET QUESTIONNAIRE  
Thailand, September 2009**

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

**This questionnaire was completed by:**

**Name:** Ora-orn Poocharoen  
**Organization:** Lee Kuan Yew School of Public Policy,  
National University of Singapore  
**Address:** 469C Bukit Timah Road, Oei Tiong Ham Building,  
Singapore 259772  
**Telephone:** (65) 6516 2541  
**E-mail:** spppo@nus.edu.sg

# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

<b>Section One: The Availability of Budget Documents</b> .....	3
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	4
Table 2. Key Budget Documents Used: Full Titles and Internet Links .....	5
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal...	7
Table 4. Distribution of the Enacted Budget and Other Reports .....	8
<b>Section Two: The Executive’s Budget Proposal</b> .....	9
Estimates for the Budget Year and Beyond.....	10
Estimates for Years Prior to the Budget Year .....	20
Comprehensiveness .....	30
The Budget Narrative & Performance Monitoring .....	39
Additional Key Information for Budget Analysis & Monitoring .....	46
<b>Section Three: The Budget Process</b> .....	54
Executive’s Formulation of the Budget .....	55
Legislative Approval of the Budget .....	63
Executive’s Implementation of the Budget.....	69
Year-end Report and the Supreme Audit Institution.....	82

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

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2010
Supporting Budget Documents	2010
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	<p>2<sup>nd</sup> Version of the Budget in Brief 2009 (in English).  <a href="http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000043.PDF">http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000043.PDF</a></p> <p>2<sup>nd</sup> version of the Budget in Brief 2009 (in Thai)  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000042.PDF&amp;m=20202552">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000042.PDF&amp;m=20202552</a>            %20(</p>
Executive's Budget Proposal	<p>The equivalent to the Executive Budget Proposal 2010 is the 1<sup>st</sup> version of the Budget in Brief 2010 (in Thai only).  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000044.PDF&amp;m=">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000044.PDF&amp;m=</a> Accessed 16 June 2009.</p> <p>Prime Minister's FY 2010 Budget Proposal Speech. Available in Thai at:  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000405.PDF&amp;m=">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000405.PDF&amp;m=</a> 2553. Speech made on 17 June 2009.</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>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</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Supporting Budget Documents from the Ministry of Education. Publicly available, but not on the Internet. Available upon request in digital file form.</p> <p>Support Budget Documents from the Ministry of Energy. Publicly available, but not on the Internet. Available upon request in digital file form.</p>
Budget Document Three in Support of the Executive's Budget Proposal	N/A
Citizens Budget	Not produced

Enacted Budget	Enacted Budget 2009 available at: <a href="http://www.bb.go.th/bbhome">http://www.bb.go.th/bbhome</a> . Accessed on 30 June 2009.
In-Year Reports	Monthly Economic Reports issued by Fiscal Policy Office of the Ministry of Finance. <a href="http://www2.mof.go.th/economic_report.php">http://www2.mof.go.th/economic_report.php</a>
Mid-Year Review	Not produced
Year-End Report	Not produced
Audit Report	Audit Report 2007. Available on the internet at <a href="http://www.oag.go.th">http://www.oag.go.th</a>
Other Documents	<ol style="list-style-type: none"> <li>1. The 2007 Constitution: <a href="http://www.opdc.go.th/uploads/files/law/constitution2550.pdf">www.opdc.go.th/uploads/files/law/constitution2550.pdf</a></li> <li>2. Organic Act on State Audit Commission 1999: <a href="http://www.oag.go.th/internet/AboutOAG/RuleOfLand2542.jsp">www.oag.go.th/internet/AboutOAG/RuleOfLand2542.jsp</a></li> <li>3. Budget Procedures Act 2502: <a href="http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000017.PDF">www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000017.PDF</a></li> <li>4. Budget Management Regulation 2548: <a href="http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000003.PDF">www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000003.PDF</a></li> <li>5. Report from Public Debt Management Office: <a href="http://www.mof.go.th/news2007/065.pdf">www.mof.go.th/news2007/065.pdf</a></li> <li>6. Official Information Act 1997: <a href="http://www.oic.go.th/content/act/act2540eng.pdf">www.oic.go.th/content/act/act2540eng.pdf</a></li> </ol>
Relevant Ministries & Departments	Ministry of Finance: <a href="http://www.mof.go.th">www.mof.go.th</a> Bureau of the Budget: <a href="http://www.bb.go.th">www.bb.go.th</a> The National Legislative Assembly: <a href="http://www.senate.go.th/web-senate/nla.htm">www.senate.go.th/web-senate/nla.htm</a> Fiscal Policy Office: <a href="http://www.fpo.go.th">www.fpo.go.th</a> Office of the Auditor General: <a href="http://www.oag.go.th/internet/index.jsp">www.oag.go.th/internet/index.jsp</a>

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	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
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request				Yes	Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes			
<b><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?</i></b>						
	Pre-budget	Executive’s Budget Proposal				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	Yes	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	No	No	NA
5. Free print copies available, limited distribution	NA	No	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	Yes	Yes	No	No	NA
8. Written in more than one language	NA	No	Yes	No	No	NA
9. News conference is held to discuss release	NA	No	No	No	No	NA

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

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

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

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	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					
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
<b><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?</i></b>					
	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	Yes
2. Advance notification of release sent to users, media	Yes	No	NA	NA	No
3. Released to public same day as official release to media	Yes	Yes	NA	NA	No
4. Available on the Internet free of charge	Yes	Yes	NA	NA	Yes
5. Free print copies available, limited distribution	Yes	No	NA	NA	Yes
6. Free print copies available, mass distribution	No	No	NA	NA	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	NA	Yes
8. Written in more than one language	No	Yes	NA	NA	No
9. News conference is held to discuss release	No	No	NA	NA	No

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



## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Expenditures classified by administrative units are shown in Table 3-13 Expenditures by Ministries and Table 3-14 Expenditures by Ministries and Departments, on pages 77-92 in Thailand's Budget in Brief Fiscal Year 2010 (in Thai).</p> <p><u>Comment:</u> Thailand's Budget in Brief (In Thai) is the equivalent of an Executive Budget Proposal. It is a long document that comprises of relevant information for questions 1-55. It is made in small booklet form and can be easily read; it has 123 pages and is available online prior (June 2009) to the approval of the Budget by the legislature. It is the main document used for reviewing in the parliament debate (Date: 17-18 June 2009 and 26-27 August 2009). Thailand's budget year starts from 1 October. The Enacted Budget FY 2010 starts 1 October 2009. The budget proposal (1<sup>st</sup> Version of Budget in Brief FY 2010) was tabled to the legislature on 2 June 2009.</p> <p>Once the Budget is approved, the Bureau of Budget produces an updated version of the Budget in Brief in Thai and in English. This document then becomes the Budget Summary for Thailand.</p> <p>For Thailand, the document called Budget in Brief FY 2010 has two versions. The 1<sup>st</sup> version is put on the Bureau of Budget's website (123 pages long) and made public prior to legislative approval (the researcher downloaded this on 9 June 2009). The 1<sup>st</sup> version is available only in Thai. This 1<sup>st</sup> version is the equivalent to the definition of the Executive Budget Proposal. Thus, it was used to answer questions 1-55.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The information is presented in Table 3-1 Functional Classification of Expenditures and the details of each function are shown in Table 3-2 to Table 3-5, on pages 52-66 of Thailand's Budget in Brief FY 2010.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The information is presented in Table 3-8 Economic Classification of Expenditure and (p.70) Table 3-9 Budget Appropriations by Economics Classification According to Government Finance Statistics System (GFS) (p.72) of Thailand's Budget in Brief FY 2010.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The data is presented in Table 1-3 Budget Allocation Strategy and Program FY 2010 (p.25) of Thailand's Budget in Brief FY 2010.</p> <p>In addition, the data can also be found in the Supporting Budget Document Vol.4 (Expenditures Classified by Strategies and Programs) and in individual Ministry's supporting documents.</p> <p><u>Comment:</u> Based on the example of Ministry of Education and Ministry of Energy the data in the supporting document provides information for expenditure of individual programs. For example the data shows that the Ministry of Education is proposing to spend 611,088,700 Baht in its program to Develop the Three most Southern Provinces. And they are proposing to spend 27,103,325,300 Baht in its program to ensure all Thais get 15 years of compulsory education. (Table 6 of the Supporting Document for Ministry of Education, data made by Mr. Jesada Nilka)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>No, multi-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> In Thailand's Budget in Brief FY 2010, Tables 3-7 Budget Appropriations by Functions (p.68) and Table 3-8 Economic Classification of Expenditure (p.70) shows information on aggregate level of expenditure for years 2001-2010.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  In Thailand's Budget in Brief FY 2010, Tables 3-7 Budget Appropriations by Functions (p.68) and Table 3-8 Economic Classification of Expenditure (p.70) shows information on expenditure for years 2001-2010. Also the information appears in Supporting Budget Document Vol.3. (Expenditures for Budget FY 2010). It is classified by departments, programs and economic functions.</p> <p><u>Comment:</u>  In the example of the Ministry of Energy there is information expenditure for each objective for years 2009 – 2010 and also future years of 2011-2013.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
---	----------

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The information of tax revenue is provided on pages 37-47 in Thailand's Budget in Brief FY 2010. Table 2-5 Revenue Estimates by Type (p.40) provides information for all sources of revenue.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Table 2-9 Non-Tax Revenue Collected by Departments (p.45) in the Thailand's Budget in Brief FY 2010</p> <p>In addition, the detail of each item is also presented in Budget Document Vol.2 (Revenue Estimates) which features bureau and department level information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  In Thailand's Budget in Brief FY 2010 there is no information on estimated revenue beyond the year 2010.</p> <p><b><u>Peer Reviewer One Comment:</u></b> “b” is an appropriate response to this question. Estimation of revenue in the medium term expenditure management framework is made; however, this is for sustainable fiscal purpose. It is not available to the public.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Thailand's Budget in Brief FY 2010.</p> <p><u>Comment:</u>  In Thailand's Budget in Brief FY 2010 there is no information on estimated revenue beyond the year 2010. This corresponds to question 9. Other supporting documents also have information of prior years but not estimation for the years beyond the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>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).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 4-2 Principle Outstanding Debt as of January 2009 (p.110), Table 4-3 Principle Outstanding for Domestic Debt as of January 2009 (p.112), and Table 4-5 Principle Outstanding for External Debt by Sources as of January 2009 (p.115)</p> <p><u>Comment:</u> Information in the above tables shows debt for only the start of the fiscal year 2010 and prior years.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Upon review such information was not available. See Thailand's Budget in Brief Fiscal Year 2010.</p> <p><u>Comment:</u> Table 3-5 (p.65) provides information on loan payment but not on interest payments.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</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?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

In Thailand's Budget in Brief FY 2010, see Table 4-2 Principal Outstanding Debt as of 31 January 2009 (p.110).

Comment:

The table provides information on domestic and international debt; direct government debt and government insured debt; and percentage of debt in GDP and the overall budget. Also below the table there is the currency exchange rate total amount of GDP and total of overall budget for previous year of 2009. It lacks the information on interest rates, the maturity profile and other details.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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> <ul style="list-style-type: none"> <li>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.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, pages 2-4 provides the economic outlook for the year.</p> <p><u>Comment:</u> Discussion on important elements such as the world economy, potential for export, unemployment, inflation, exchange rate fluctuation, oil prices and political risks are included. The narrative lacks important facts and figures to substantiate the discussion.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
--	----------

<p>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"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010</p> <p><u>Comment:</u> No such information is presented in the Budget in Brief document. Rather, sensitivity analysis can be found on websites of the Ministry of Finance and the National Economic and Social Development Board. This information should be included in the budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<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"> <li>Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, pages 2-23.</p> <p><u>Comment:</u> There is a narrative of how policy proposals in the budget will affect expenditure. However it does not provide information on how they are distinct from previous policies. Nor does it provide detail information on the shifts and changes.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, pages 31-32 Estimated Receipts.</p> <p><u>Comment:</u> There is a 2 page narrative on the estimates of revenue and loans linking to the decentralization policy. However it lacks important details.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>C</b></p>
<p><b>Estimates for Years Prior to the Budget Year</b></p>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-13 Expenditure by Ministries (p.77), Table 3-14 Expenditures by Ministries and Departments (p.78)</p> <p><u>Comment:</u> The information in the table shows BY -1 for all administrative units.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>a</b></p>

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-1 Functional Classification of Expenditure (p.52). Also pages 65-76 provide more detailed information for each of the functions.</p> <p><u>Comment:</u> The information in the table shows BY -1 for all functional classification.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-8 Economic Classification of Expenditure, Table 3-9 Budget Appropriations by Economic Classifications According to Government Finance Statistics System (GFS) (p.68-72).</p> <p><u>Comment:</u> The information contains years 2001-2010.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The information is presented in Budget Document Volume 3 and supporting document 2 of the Ministry of Education.</p> <p><u>Comment:</u> For example in the digital file of the proposed budget FY 2010, obtained by the researcher, the Ministry of Education's Office of the Permanent Secretary provides information on each program, including targets and expenditure for FY 2009 as well. Such as the program to train 265,000 teachers in 2009 was reduced to 250,000 teachers in 2010.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010. Part 3 Budget Expenditure (p.52-100)</p> <p><u>Comment:</u> The tables that have estimates for revenue states clearly that the calculation is only up to a certain month. For expenditure because it is now all digitized the information is updated to be more than six months of the actual amount.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-7 Budget Appropriation by Functions (p.68), Table 3-8 Economic Classification of Expenditures (p. 70).</p> <p><u>Comment:</u> The tables provide information for years 2001-2010.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<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)?
- 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).
  - 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.
  - 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.
  - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
  - Not applicable/other (please comment).

Citation:

Thailand's Budget in Brief FY 2010, Table 3-2 Appropriation for Government Services (p.55), Table 3-3 Appropriation for Community and Social Services (p.59), Table 3-4 Appropriation for Economic Services (p.62), Table 3-7 Budget Appropriation by Functions (p.68), Table 3-8 Economic Classification of Expenditures (p.70).

Comment:

Some information is at the program level is presented in the above tables; they are categorized by government services, community and social services, and economic services. All the tables present years 2008, 2009, and 2010. But no other types of classification are presented for BY -2. This is however a slight improvement from the 2008 questionnaire.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

C



<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> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-17 Actual Expenditures FY 2003-2007 (p.96).</p> <p><u>Comment:</u> The table above shows actual expenditures for years 2004 to 2007. As for FY 2008 the footnote states that it is the preliminary data from the GFMIS (Government. Financial Management Information System). Since the information for FY 2007 is the actual outcomes we can conclude that this is "b." This is an improvement from the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010. See footnotes below tables in Part 3 Budget Expenditures.</p> <p><u>Comment:</u> Usually information is provided on how the numbers are adjusted based on changes during the year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 2-8 Gross Tax Revenue Collected by Departments (p.43).</p> <p><u>Comment:</u> The table has information for years 2006-2010. Years 2006-2008 are the actual revenue and years 2009-2010 are the estimates.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 2-9 Non-Taxes Revenue Collected by Departments (p.45).</p> <p><u>Comment:</u> The table has information for years 2006-2010. Years 2006-2008 are the actual revenue and years 2009-2010 are the estimates.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Part 2 Estimated Receipts (p.33-49)</p> <p><u>Comment:</u> Footnotes below the tables state that the calculations were done until February 2009. Thus making it less than 6 months into the FY 2009. (The FY 2009 began on 1 October 2008).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
<p>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> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 2-4 Estimated and Actual Revenue (p.39).</p> <p><u>Comment:</u> The table shows information for years 2000-2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>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> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>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.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 2-5 Revenue Estimates by Types (p.40).</p> <p><u>Comment:</u> The information is broken down into all sources of revenue (tax and non-tax) for years 2006-2010.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 2-6 Actual Receipts by Types (p.41)</p> <p><u>Comment:</u> The information presented is for the years 2004-2008. Thus 2 years prior to the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 4-4 Annual Borrowings (p.114), Table 4-6 Direct Government Loan (p.118), Table 4-7 Government Guaranteed Loans (p.119).</p> <p><u>Comment:</u> The level of debt it presented but lacks other information.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 4-4 Annual Borrowings (p.114), Table 4-6 Direct Government Loan (p.118), Table 4-7 Government Guaranteed Loans (p.119). And also Table 2-13 Actual Domestic Borrowing and Principal Repayments (p.49).</p> <p><u>Comment:</u> The information in the above tables is presented up to the year 2008. For 2009 and 2010 are estimates. In Table 2-13 the information is up to 2008, thus making it 2 years prior to the FY 2010 budget. This is a great improvement from the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 4-1 Treasury Account Balances (p.108).</p> <p><u>Comment:</u> The table provides figures for non-budgetary funds balances (these are funds deposited with the Ministry of Finance but not included in the national budget such as external loans, revolving funds) for FY 2004 to 2008 but lacks all other important details. This is however a slight improvement from the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>C</b></p>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-18 Budget Appropriations for the Local Administrative Organizations FY 2010 (p.98).</p> <p><u>Comment:</u> The table shows estimated budget for FY 2009 and 2010 divided into revenue collected by local administration and subsidies from the central government. However there is no detail information of the transfer (such as broken down by local administrative units of provincial level or sub-district level). The exceptions are the amounts transferred to Bangkok and Pattaya local administration, which are shown in the table.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
--	----------

<p>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"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-9 Budget Appropriations by Economic Classification According to Government Finance Statistics System (GFS) (p.72).</p> <p><u>Comment:</u> The table provides information on aggregate amount of transfer to public corporations (both for non-financial enterprises and financial institutions) for FY 2009 and estimates for FY 2010. However there is no breakdown of the public corporations nor are there narrative discussions.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010</p> <p><u>Comment:</u> Although stated in the Constitution of 2007 (Section 167 (1) Chapter 8 “Finance, Fiscal and Budgeting” ) that the government must provide information on the quasi-fiscal activity Thailand still does not have such information in the FY 2010 budget documents. There has been no change since the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Upon review of the Budget in Brief 2010 document and supporting documents, such information was not available.</p> <p><u>Comment:</u> 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 researcher has found no improvement in this aspect compared to the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
---	----------

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Upon review of the Budget in Brief 2010 document and supporting documents, such information was not available (such as land, building, factories, aircraft, highway values).</p> <p><u>Comment:</u> Thailand still does not fully 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. The researcher has found no improvement in this aspect compared to the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
--	----------

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Part 4 Government Finance, Table 4-3 Principal Outstanding Domestic Debt (p.112), Table 4-5 Principal Outstanding for External Debt (p.115), and Table 4-6 Direct Government Loans (p.118).</p> <p><u>Comment:</u> Expenditure arrears do exist in Thailand but is a very minimal problem. An example is such as the information in table 4-6 shows that FY 2006-2008 Thailand did not have any external debt to the World Bank, ADB, nor JICA and others. And the total amount of debt estimated in FY 2010 is to be 319 Million (USD) compared to 3,153 Million (USD) in FY 2009. There are no discussions on this problem for Thailand in the IMF’s Article IV Consultation Reports.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>e</p>
---	----------

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 4-7 Government Guaranteed Loans (classified by sources) (p.119).</p> <p><u>Comment:</u> Table provides minimal information on the amount of government guaranteed loans from the World Bank, Asian Development Bank, Japan International Cooperation Agency and others. However it lacks the breakdown of the loans. This answer is consistent with 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010.</p> <p><u>Comment:</u> The budgeting system in Thailand still uses cash accounting. It does not disclose future liabilities.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 4-9 "Foreign Aid By Source" (p.121) and Table 4-10 "Private Donations" (p.123).</p> <p><u>Comment:</u> Aggregate numbers are presented in the above tables for financial assistant from external sources and there is both financial and in-kind assistant (calculated into monetary value) information from the private sector. However there is no breakdown of the sources of the donations.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Section 167 (1), Chapter 8 "Finance, Fiscal and Budgeting" in the Constitution of the Kingdom of Thailand 2007.</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. There is no change from the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010.</p> <p><u>Comment:</u> Some revenues are earmarked in Thailand. For example the “sin” taxes (tobacco and alcohol) are used for certain health related programs. However such information is not presented in the budget documents at all.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Table 3-14 Expenditures by Ministries and Departments (p.78).</p> <p><u>Comment:</u> There is no information provided on secret items.</p> <p><b><u>Peer Reviewer One Comment:</u></b> “d” is an appropriate response to this question. For security purposes, this amount is not available to the public.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Strategy for the FY 2010 Budget Allocations, pages 7-23. Also Support Document 2 from the Ministry of Education.</p> <p><u>Comment:</u> The narrative in the Budget in Brief document provides description on policy goals and links to the proposed expenditure divided by programs for each of the 9 Strategies (functions). The Ministry of Education proposed budget documents show the goals and specific targets of the Ministry but does not provide clear narrative linkages to the budget. This is a slight improvement from the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010: Table 3-19 New Multi-Year Commitment Budget to Commence in FY 2010 (p.100), Table 3-20 Total Multi-Year Commitment Budget by Ministry FY 2010 (p.102), Table 3-21 Total Multi-Year Commitment Budget Classified by Approved Commitment Budget and New Commitment Budget (p.104).</p> <p><u>Comment:</u> The information shows FY 2010 – 2013. However it lacks the details and meaningful narrative discussions on the future commitments.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
---	----------



<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Supporting Document one Volume 3 and Supporting Document two of the Ministry of Education and Ministry of Energy.</p> <p><u>Comment:</u> The tables of in the supporting documents have non-financial information. For example the Ministry of Education aims to produce 3,929 research products in 2010, and aims to have at least 75% of the population finish high school in 2010 as oppose to 65% in the 2009. Also in FY2010, 250,000 teachers are to be trained in ethics, and 1,500 are to be trained internationally. Thailand can continue to improve on designing and providing such information in the main budget proposal document.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
---	----------

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Supporting Document one Volume 3 and Supporting Document two of the Ministry of Education and Ministry of Energy.</p> <p><u>Comment:</u> The non-financial information in the supporting documents provides useful information for citizens to gauge the success of targets. They usually would have both quantitative and qualitative indicators. However the indicators are limited to outputs rather than outcomes, which make it difficult for citizens to link to success of National Strategies and each program within the strategies as stated in the Budget in Brief FY 2010. There has been no clear improvement from the 2008 questionnaire.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
---	----------

<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Supporting Document one Volume 3 and Supporting Document two of the Ministry of Education and Ministry of Energy.</p> <p><u>Comment:</u> The indicators are well documented in the supporting documents for most if not all of the programs. However the quality of some of the performance indicator is still questionable. And there are no qualitative descriptions to explain the performance for outcomes and impacts. I've decided on the answer "c" because there is no clear improvement compared to 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<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"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Supporting Document two, Ministry of Education.</p> <p><u>Comment:</u> While there are more indicators in 2010, they are not well designed. And do not provide clear understanding of the progress towards meeting policy goals. For example in the Ministry of Education's document, there is a program to raise understanding of Thai art and culture among Thais. The indicator to measure this success merely states that 90% will be educated in this aspect. This information does not tell us how to measure the success of the program, that the understanding has been raised.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> As stated in previous questions, some performance indicators are used in conjunction with performance targets, but most are not well designed. There is no clear improvement from 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
--	----------

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Thailand's Budget in Brief FY 2010, Budget Strategy FY 2010 (p.6-23), Table 1-3 Budget Allocations Strategy and Programs FY 2010 (p.25-29).</p> <p><u>Comment:</u> There is information on policies specifically for the far South population, rural communities, the elderly population, famers in debt, the labor population, medical services for the most impoverished, extreme lower income groups, drought affected areas and so on. However the improvements can be made to highlight the impact of these policies and how it will alleviate poverty for different groups of the population. More figures and non-financial data should be made public on the main budget documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
--	----------

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The information is provided on the Fiscal Policy Office website <a href="http://www.fpo.go.th/content.php?action=view&amp;id=6630&amp;section=A050000000">http://www.fpo.go.th/content.php?action=view&amp;id=6630&amp;section=A050000000</a>. You can download the revenue information in Excel format.</p> <p><u>Comment:</u> The information is available online but lacks narrative discussions and detailed information for some categories. Although it has all types of taxes and fees, each type is not broken down into very fine details. For example the Excel document shows the revenue collected from public enterprises for 2009 to be 86,641 million Baht but it does not have separate information for different enterprises that are owned by the government.</p> <p><b><u>Peer Reviewer One Comment:</u></b> "b" is an appropriate response to this question. The information on tax rates of all revenue collecting authorities (revenue, excise and custom departments) are available in each department's website (some is not available in English). Information of non-tax revenue is not much available to the public.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

Government Revenue information found on the Ministry of Finance website at: [http://dwfoc.mof.go.th/foc\\_eng/menu2.htm](http://dwfoc.mof.go.th/foc_eng/menu2.htm)

Comment:

The Ministry of Finance provides monthly data on revenue based on different categories of tax on their website. However it is only a table and does not provide a narrative analysis on the distribution of the tax burden.

d

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c." The press release with some analysis is available in Thai. At certain periods, the quarterly reports with much detail in both Thai and English are provided.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep "d" as my answer because I found no information on the distribution of the tax burden on the Ministry of Finance website. The peer reviewer did not provide citations for the Thai report mentioned.

**IBP Comment:** IBP editors chose answer "d," in agreement with the researcher.

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"><li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li><li>b. Yes, information is presented, but some details are excluded.</li><li>c. Yes, some information is presented, but it lacks important details.</li><li>d. No, information on conditions associated with IFI assistance is not presented.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> The Ministry of Finance, Public Debt Management Office. <a href="http://www.mof.go.th/news2007/065.pdf">http://www.mof.go.th/news2007/065.pdf</a></p> <p><u>Comment:</u> The Ministry of Finance, Public Debt Management Office provides reports on figures of public debt online but there is no information on the conditions associated with the loans.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
--	----------



<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Budget in Brief 2009 (in Thai) Table 4-9 'Foreign Aid by Source' available on the internet at:  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0000/00000793.PDF&amp;m=">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0000/00000793.PDF&amp;m=</a></p> <p>Budget in Brief 2009 (in English) page 121, Table IV-9 Foreign Aid by Source.  <a href="http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000043.PDF">http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER29/GENERAL/DATA0000/00000043.PDF</a></p> <p><u>Comment:</u>  There is a list of donor countries but there is no explanation of conditions.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
---	----------

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative.  b. Yes, it provides a summary that is somewhat informative.  c. Yes, but the summary is not very informative.  d. No, it does not provide a summary.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Budget in Brief 2009 available on the internet:  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0000/00000793.PDF&amp;m=">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0000/00000793.PDF&amp;m=</a></p> <p><u>Comment:</u>  There is the Budget in Brief document that is put up online before the legislature debates in parliament. This document provides overall information on the proposed budget.</p> <p>The 2<sup>nd</sup> version of Budget in Brief FY 2010 is made public on the website after the final approval of the Enacted Budget. The process is as follows: the parliament debates twice on the proposal (17-18 June and 26-27 August 2009), the Senate (upper house) debates and approves (14 September 2009) and then lastly the Office of the Cabinet Secretariat would send it up for the King’s signature (17 September 2009). The 2<sup>nd</sup> version is available in both Thai and English. This version is equivalent to a Budget Summary document as defined by OBI.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<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> <p>a. Yes, it publishes a citizens budget that is very informative.  b. Yes, it publishes a citizens budget that is somewhat informative.  c. Yes, but the citizens budget is not very informative.  d. No, it does not publish a citizens budget.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This is considered not provided because the executive budget proposal documents are not available to the general public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<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"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>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.</li> <li>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.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <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. See the Official Information Act 1997 at <a href="http://www.oic.go.th/content/act/act2540eng.pdf">http://www.oic.go.th/content/act/act2540eng.pdf</a></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. Also, most of the time citizens are burdened to prove why he/she needs to access the information and must go through stages of requests before obtaining many types of public documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

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)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Based on samples of budgets from certain ministries that I received from the Bureau of Budget, the information cannot be considered highly disaggregated.

C

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." The supporting budget documents are available upon request. Moreover, citizens can request financial information on expenditures from the comptroller general department through its information service.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." Citizens can request the details of financial information on expenditures for only individual programs on investment from the department.

**Researcher Response:** I chose to change my answer to "c" because based on Peer Reviewer Two's comments information can be obtained, but only sporadically. It depends on which bureau you are asking data from. As for the comptroller general department, I do not think that a layman can easily request for expenditures of individual programs without going through the hassle of letter writing to ask for permission.

**IBP Comment:** IBP editors chose answer "c," in agreement with the researcher and Peer Reviewer Two.

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Thailand still has to put into practice the collection and release of non-financial information related to expenditure in a systematic manner.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
--	----------

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

<b>The Budget Process</b>		
<b>Executive's Formulation of the Budget</b>		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Schedule by the Cabinet. Orders 0716/2529 Dated 5 January 2009. The timeline is published on the Bureau of Budget's website at <a href="http://www.bb.go.th/bbhome/page.asp?option=content&amp;dsc=%A1%D2%C3%A8%D1%B4%B7%D3%A7%BA%BB%C3%D0%C1%D2%B3%BB%C3%D0%A8%D3%BB%D5&amp;folddsc=03011">http://www.bb.go.th/bbhome/page.asp?option=content&amp;dsc=%A1%D2%C3%A8%D1%B4%B7%D3%A7%BA%BB%C3%D0%C1%D2%B3%BB%C3%D0%A8%D3%BB%D5&amp;folddsc=03011</a>. There are a few Orders for each year.</p> <p><u>Comment:</u> The Bureau of Budget puts up the budget calendar for each fiscal year on their website. But the release date is not set in law. The date is adjusted according to circumstances each year. The Orders were made as early as October 2007, January 2008 and February 2008. This was in preparation for the Budget FY 2009, which began 1 October 2008. Do note that during that time Thailand was going through a military-setup government.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> "b" is an appropriate response to this question. The national election was held in December 2007. The newly elected government began in February 2008.</p>	b	

<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>  Budget Schedule by the Cabinet. Orders 0716/2529 Dated 5 January 2009.  <a href="http://www.bb.go.th/bbhome/page.asp?option=content&amp;dsc=%A1%D2%C3%A8%D1%B4%B7%D3%A7%BA%BB%C3%D0%C1%D2%B3%BB%C3%D0%A8%D3%BB%D5&amp;folddsc=03011">http://www.bb.go.th/bbhome/page.asp?option=content&amp;dsc=%A1%D2%C3%A8%D1%B4%B7%D3%A7%BA%BB%C3%D0%C1%D2%B3%BB%C3%D0%A8%D3%BB%D5&amp;folddsc=03011</a>.</p> <p>Or you can also see the timetable at  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000372.PDF&amp;m=202552%20(202%20)%20202551">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000372.PDF&amp;m=202552%20(202%20)%20202551</a></p> <p><u>Comment:</u>  The Bureau of Budget puts up the budget calendar for each fiscal year on their website.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
---	----------



<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Budget Schedule by the Cabinet. Orders 0716/291 Dated 13 October 2008.  <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000390.PDF&amp;m=200202553">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000390.PDF&amp;m=200202553</a></p> <p><u>Comment:</u>  I followed the schedule of FY 2010 and it went according to the schedule as stated in the publicly available timeline. For example, the schedule stated that the budget would be released on 10 September 2009, and it was signed by the King and released on that date.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
--	----------

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</p> <p><u>Comment:</u> They hold consultations but this year because it was not a normal political year. Most of the recommendations made by the previous government were followed by Abhisit's government without substantial changes.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
--	----------

70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- 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).

Citation:

Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009

Comment:

So far there have been efforts to hold public hearings and have consultative processes but for this year it has not been done systematic due to the unplanned political changes of the government.

d

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." A few members of the public are consulted, however, they have a close relationship to the authorities, which is far away from the public hearing concept.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." Usually there is no formal process set up for public consultation.

**Researcher Response:** I chose to change my answer to "d" because there seems to be a consensus between the two peer reviewers that the process for consultation is not formal and unpredictable. This is consistent with the interviewee's comments for this year as well. There have been only efforts but there is no systematic process.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a pre-budget statement.</p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "a." Usually the executive will release a statement of planned total expenditure budget as early as possible, such as in January or February, while the start of the budget year is October 1.</p> <p><b><u>Researcher Response:</u></b> I chose to keep "d" as my answer, because based on my research, the executive does not produce a pre-budget statement that is publicly available. The peer reviewer did not provide a citation for this document to support his/her answer.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d," in agreement with the researcher.</p>	<p>d</p>
---	----------

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a pre-budget statement.</p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” Information is available in the mass media.</p> <p><b><u>Researcher Response:</u></b> I chose to keep “d” as my answer, because based on my research, the executive does not produce a pre-budget statement that is publicly available. The peer reviewer did not provide a citation for this document to support his/her answer. Information that is in the mass media cannot be used to answer because we do not know the source of information, whether it is from the executive or not.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d,” in agreement with the researcher.</p>	<p>d</p>
---	----------

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a pre-budget statement.</p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.”</p> <p><b><u>Researcher Response:</u></b> I chose to keep “d” as my answer, because based on my research, the executive does not produce a pre-budget statement that is publicly available. The peer reviewer did not provide a citation for this document to support his/her answer.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d,” in agreement with the researcher.</p>	<p>d</p>
--	----------

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Budget Calendar  (<a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000372.PDF&amp;m=20202552%20(202%20)%20202018%20202551">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER03/GENERAL/DATA0000/00000372.PDF&amp;m=20202552%20(202%20)%20202018%20202551</a>) and the 2007 Constitution Section 8 Article 168 (<a href="http://www.opdc.go.th/uploads/files/law/constitution2550.pdf">http://www.opdc.go.th/uploads/files/law/constitution2550.pdf</a>)</p> <p><u>Comment:</u>  This year the legislature received the budget on 2 June 2009 for the FY 2010 that starts 1 October 2009. According to the 2007 Constitution, 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> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>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.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</p> <p><u>Comment:</u> The system of public hearings has yet to be fully developed and implemented. This year due to abnormal political change, the process can be considered very weak.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
--	----------



<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</p> <p><u>Comment:</u> The system of public hearings has yet to be fully developed and implemented. This year due to abnormal political change, the process can be considered very weak.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</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?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
- c. Yes, a limited number of hearings are held in which testimony from the public is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
- e. Not applicable/other (please comment).

Citation:

Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009

Comment:

The system of public hearings has yet to be fully developed and implemented. This year due to abnormal political change, the process can be considered very weak.

d

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." Usually there are no public hearings in which testimony from the public is heard in the legislative approval of the budget.

**Researcher Response:** I chose to change my answer to "d" because the process this year was not functioning as stated by the interviewee, and also because of the peer reviewer's statement that there is usually no public hearing.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</p> <p><u>Comment:</u> Reports are usually not made for the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</p> <p><u>Comment:</u> Only the aggregate number is usually provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</li> <li>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> “a” is an appropriate response to this question. According to the Constitution, the legislature can reduce individual project expenditure but cannot increase it. When the legislature cuts down individual project expenditure, the executive can submit a new project. This leads to the same overall proposed budget.</p>	<p>a</p>
---	----------

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>The approved budget includes program-level detail.</li> <li>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The approved budget includes only departmental totals.</li> <li>The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009. Also see Budget in Brief 2009 (in Thai) pages 53-99. <a href="http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0000/00000793.PDF&amp;m=">http://www.bb.go.th/bbhome/viewextf.asp?x=1&amp;p=/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0000/00000793.PDF&amp;m=</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> <a href="http://www2.mof.go.th/economic_report.php">http://www2.mof.go.th/economic_report.php</a></p> <p><u>Comment:</u> There are monthly reports online issued by the Ministry of Finance on expenditures and revenue.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www2.mof.go.th/economic_report.php">http://www2.mof.go.th/economic_report.php</a></p> <p><u>Comment:</u>  I have chosen "c" for this question because Table 1: Monthly Economic Indicators in the in-year monthly reports shows only aggregate numbers for 3 types of expenditure: current expenditure, capital expenditure, and carry-over budget. Whereas in the Enacted Budget and Budget Summary, there is information for expenditure based on 9 national strategies. However, the public cannot follow how much has already been spent according to the 9 strategies by looking at the in-year reports, because such information is missing.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>c</b></p>
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www2.mof.go.th/economic_report.php">http://www2.mof.go.th/economic_report.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>d</b></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?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

[http://www2.mof.go.th/economic\\_report.php](http://www2.mof.go.th/economic_report.php)

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." Some information is released to the public in terms of the progress of government spending by the Ministry of Finance.

**Researcher Response:** I chose to change my answer to "c," because the Monthly Economic Report by the Fiscal Policy Office provides comparisons of some aggregate expenditure for FY08 and FY09. Also, I chose "c" because the comparisons are made for only 3 types of expenditures, as I explained in my comment for Question 83.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "c."

C

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?
- a. In-year reports on actual revenue collections by source of revenue are released at least every month.
  - b. In-year reports on actual revenue collections are released at least every quarter.
  - c. In-year reports on actual revenue collections are released at least semi-annually.
  - d. In-year reports on actual revenue collections by source of revenue are not released.
  - e. Not applicable/other (please comment).

Citation:

[http://www2.mof.go.th/economic\\_report.php](http://www2.mof.go.th/economic_report.php)

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." The information is provided by the Fiscal Policy Office, Ministry of Finance, on a monthly and quarterly basis.

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

**Researcher Response:** I chose to change my answer to "a" because the Monthly Economic Report has some information on the actual revenue collections and is released every month.

**IBP Comment:** IBP editors chose answer "a," in agreement with the researcher and Peer Reviewer One.

a



87. What share of revenue is covered by the in-year reports on actual revenue collections?

- 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).

Citation:

[http://www2.mof.go.th/economic\\_report.php](http://www2.mof.go.th/economic_report.php)

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." Only information on major sources of income (tax revenues) is presented. Information on non-tax revenues including asset management returns will be available at the end of the fiscal year.

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

**Researcher Response:** I have changed my answer to "c" because monthly economic reports are released to the public, and they have some information on actual revenue. However, Table 1: Monthly Economic Indicators in these reports shows only the aggregate numbers for revenue from 3 sources: tax from customs; income-based tax; and consumption-based tax. The report does not break this information into administrative unit, economic classification and/or function. Whereas in the Enacted Budget and the Budget Summary, there are 25 ministerial-level agencies that collect revenue. By reading the in-year report, the public cannot determine how successful each administrative unit was in collecting revenue.

**IBP Comment:** IBP editors chose answer "c," in light of the researcher's response and Peer Reviewer One's comment about information on non-tax revenues.

C

<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> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www2.mof.go.th/economic_report.php">http://www2.mof.go.th/economic_report.php</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." Comparison to previous year will be made in the reports.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c."</p> <p><b><u>Researcher Response:</u></b> I chose to change my answer to "c" because monthly economic reports are released to the public, and they show aggregate comparisons for a few major revenue sources. However, as I explained in the previous question, the information on revenue covers only 3 revenue sources.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c," in light of the researcher's response.</p>	<p><b>c</b></p>
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> "d" is an appropriate response to this question. The information is not available to public.</p>	<p><b>d</b></p>

<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></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> "d" is an appropriate response to this question. The information is not available to public.</p>	d
<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> <p>a. Reports are released 1 month or less after the end of the period.</p> <p>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</p> <p>c. Reports are released more than 2 months after the end of the period.</p> <p>d. In-year reports are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www2.mof.go.th/economic_report.php">http://www2.mof.go.th/economic_report.php</a></p> <p><u>Comment:</u>  The reports are released on the website approximately 2 months or less after the end of the reporting period. For example, as of 20 April 2010, the report for February 2010 was already on the web.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<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> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Mid-year review is not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Mid-year review is not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Mid-year review is not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Mid-year review is not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

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 *minimal* level specified in law or regulation)?
- 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).

Citation:

Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009.

Comment:

The executive seeks legislative approval for all shifts of funds between administrative units.

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." During the budget process, the permanent secretary of each ministry has the right through the budget act to shift funds between departments with an approval from the director of the bureau of budget. Shifts between ministries might have to request for more official approval.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep "a" as my answer because the executive (Ministers) must seek approval from legislature before shifting funds.

**IBP Comment:** IBP editors chose answer "a," in agreement with the researcher, since the executive seeks approval from the legislature before shifting funds between ministries.

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Audit Report 2007 page 28 and page 36 on procurement problems.</p> <p><u>Comment:</u> There were reports of some irregularities in 2007. Of the 4,699 agencies that were audited, there were 2,660 cases of special observations that the Auditor General reported. The Office of the Auditor General was able to retrieve and/or collect fees worth 1,642.18 million Baht from those cases.</p> <p><b><u>Peer Reviewer One Comment:</u></b> "c" is an appropriate response to this question. However, as there are many projects to be audited in each fiscal year, the report is not up-to-date.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
---	----------

<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009. Also based on the Budget Procedures Act 2502 available on the Bureau of Budget website at <a href="http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000017.PDF">http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000017.PDF</a></p> <p><u>Comment:</u> It is enacted in law, in the Budget Procedures Act 2502, that the legislature approves supplemental budgets before they are expended.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<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"> <li>Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c



<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009. See rules for Contingency Fund in the Budget Management Regulation 2548 available online at <a href="http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000003.PDF">http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000003.PDF</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> "d" is an appropriate response to this question. This is already included in the budget called the "central budget." The prime minister has full authority to execute this budget without consulting the legislature.</p> <p><b>Peer Reviewer Two Comment:</b></p>	<p>d</p>
--	----------

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

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

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Auditor General's Office. Nov. 2009.</p> <p><u>Comment:</u> For example the Audit Report for 2007 was released to the public early in 2009. The FY 2007 ended 30 September 2007, thus it was more than 12 months but within 24 months of the end of the fiscal year.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "d." The release schedule of the post-audit report is not fixed. It depends on the numbers of programmes to be audited in each year. For this fiscal year, due to many delays in the budget process, the report releasing process is also delayed.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose to keep "c" as my answer because of the evidence for the 2007 report – it was released between 12 and 24 months of the end of the fiscal year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c," in agreement with the researcher.</p>	C

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?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. 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.
- e. Not applicable/other (please comment).

Citation:

Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009. Also see 2007 Audit Report page 23-24 there is a summary table of the agencies that were audited.

Comment:

Auditors aim at large projects and targets according to plan. Only a selected few are included in the Auditor General's Annual Report, which needs to obtain approval from the legislative before publication. For FY 2007, 4,699 from 71,734 agencies were audited, which is less than two-thirds.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

C



113. Does the annual audit report(s) that is released to the public include an executive summary?

- a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.
- b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
- c. Not applicable/other (please comment).

Citation:

Audit Report 2007. www.oag.go.th

Comment:

The 2007 report does not include an executive summary of the important findings.

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** "c" is an appropriate response to this question.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep "b" as my answer because to answer "not applicable" would require a special circumstance. In this case, it is straightforward that the report does not have an executive summary of the important findings.

**IBP Comment:** IBP editors chose answer "b," in agreement with the researcher.

<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 2007 Constitution Section 252 on Supreme Audit Commission, available at the Office of Public Sector Development website at: <a href="http://www.opdc.go.th/uploads/files/law/constitution2550.pdf">http://www.opdc.go.th/uploads/files/law/constitution2550.pdf</a> (in Thai).</p> <p>See also, Section 34 Organic Act on State Audit Commission 1999 at the Office of Auditor General of Thailand's website at: <a href="http://www.oag.go.th/internet/AboutOAG/RuleOfLand2542.jsp">http://www.oag.go.th/internet/AboutOAG/RuleOfLand2542.jsp</a>.</p> <p><u>Comment:</u> The head of the Supreme Audit Institution is accountable to the Supreme Audit Commission, which 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. Currently however there is no functioning Supreme Audit Commission due to the special political circumstance that Thailand is going through.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
--	----------

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009.</p> <p><u>Comment:</u> The SAI does not release such information to the public, except for very important cases upon the approval of the legislature.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009. Also see Section 4 of the Organic Act on State Audit Commission 1999 at the Office of Auditor General of Thailand's website at: <a href="http://www.oag.go.th/internet/AboutOAG/RuleOfLand2542.jsp">http://www.oag.go.th/internet/AboutOAG/RuleOfLand2542.jsp</a>.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009.</p> <p><u>Comment:</u> The SAI budget is determined by the legislature. It currently has 2,800 staff members. According to the interview, the SAI would need about 4,000 staff members to fulfill its mandate.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
---	----------

<p>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"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009.</p> <p><u>Comment:</u> According to the interview, there are staffs designated for all ministries of the government, including ministries and agencies pertaining to the security sector such as the military, police, and intelligence services.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
---	----------

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ul> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009.</p> <p><u>Comment:</u> Complaints from the public come in through various channels including website, telephone, face-to-face, and letters. There could easily be up to 100 per month.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
---	----------

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009.</p> <p><u>Comment:</u> 70%-80% are scrutinized. Usually the focus is on large ministries such the Ministry of Interior and the Ministry of Defense.</p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "c."</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose to keep "b" as my answer, because based on the interview with the officer of the Budget Management Monitoring Committee in the legislature, more than 70% are scrutinized.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b," in agreement with the researcher.</p>	<p>b</p>
---	----------

<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"> <li>Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>Yes, the executive reports publicly on most audit findings.</li> <li>Yes, the executive reports publicly on some audit findings.</li> <li>No, the executive does not report on steps it has taken to address audit findings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Mr. Worawit Toteka, officer of the Budget Management Monitoring Committee of the National Legislative Assembly. Nov. 2009. Office of the Auditor General: <a href="http://www.oag.go.th/internet/index.jsp">http://www.oag.go.th/internet/index.jsp</a></p> <p><u>Comment:</u> There is no formal time schedule that the executive releases a report to the public but through the Office of the Auditor General you can find reports of selected cases.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> <ol style="list-style-type: none"> <li>Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>Yes, a report is released, but it lacks important details.</li> <li>No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009.</p> <p><u>Comment:</u> Steps are taken to track actions but they are done internally within the bureaucracy without reporting to the public. Exceptions can be made for important cases depending on the Auditor General Committee. But currently there is not functioning committee in Thailand.</p> <p><b><u>Peer Reviewer One Comment:</u></b> "d" is an appropriate response to this question. The comments will be sent directly to the responsible administrative units to take care of and respond to.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with Director Songvoot Darnpreechavoot of the Public Relations Department of the Office of the Auditor General of Thailand. Nov. 2009.</p> <p><u>Comment:</u> Legislators are not provided audit reports on secret items, but can make special request to do so if needed. These requests are seldom formal. Many times it is requested through personal ties of higher-ranking officials.</p> <p><b><u>Peer Reviewer One Comment:</u></b> "d" is an appropriate response to this question. For security purposes, this information is not provided.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
--	----------