



Overall score: **40%** Provides minimal information to the public in its budget documents during the year.

Highlights

Information in Public Documents

Thailand's score on the Open Budget Index shows that the government provides the public with minimal information on the central government's budget and financial activities during the course of the budget year. This makes it quite difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Thailand, the proposal provides significant information to the public, meaning citizens have a fairly comprehensive picture of the government's plans for taxing and spending for the upcoming year.

However, it is difficult to track spending, revenue collection and borrowing during the year. While Thailand publishes its in-year reports, it does not publish a mid-year review. Publishing the mid-year review would greatly strengthen public accountability, since it provides updates on how the budget is being implemented during the year.

It is very difficult to assess budget performance in Thailand once the budget year is over. A year-end report is not produced, preventing comparisons between what was budgeted and what was actually spent and collected. Also, Thailand does not make its audit report public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited. This is despite the fact that Thailand has codified the right to access government information into law.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Thailand's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For instance, legislative committees do not hold public hearings on the individual budgets of central government administrative units.

The independence of Thailand's Supreme Audit Institution could be improved. For example, the SAI does not have a budget sufficient to fulfill its mandate.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

| | |
|-----------------------------|--------------------------------------|
| Pre-Budget Statement | <input type="radio"/> No |
| Executive's Budget Proposal | <input checked="" type="radio"/> Yes |
| Citizens Budget | <input type="radio"/> No |
| Enacted Budget | <input checked="" type="radio"/> Yes |
| In-year Reports | <input checked="" type="radio"/> Yes |
| Mid-Year Review | <input type="radio"/> No |
| Year-End Report | <input type="radio"/> No |
| Audit Report | <input type="radio"/> No |

Open Budget Index 2008



Thailand

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

