

Open Budget Survey 2017

Questionnaire

Thailand

January 2018

COUNTRY QUESTIONNAIRE: THAILAND

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016/2017

Sources: Thailand's PBS is: "วงเงินงบประมาณและยุทธศาสตร์การจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ 2560" Budget ceiling and strategies for budget allocation for FY 2017 (4 Feb 2016) <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...>

(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004364.PDF>)

Comments: Researcher: Thailand's fiscal year is 1 October to 30 September. The FY 2017 is 1 October 2016 to 30 September 2017. In Thai Year FY 2560 is 1 October 2559 to 30 October 2560. This is the main document that is on the Bureau of Budget's website that has economic forecasts, scope of revenue and expenditure based on actuals and performance. It provides the public and government agencies the scope and direction of the budget strategies. For FY 2018, the documents also include the Prime Minister's speech (made on 14 Dec 2016 and uploaded before 31 Dec 2016. We checked this information with the Bureau of Budget) that covers the performance results, some forecasts, and parameters. (Please see <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...>

(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004185.PDF>). In the previous years, the pre-budget statement speech made by the PM would be uploaded and made public. Only for FY 2017 that this was missing on the Bureau's website. However, rather than the speech, the main document that qualifies as PBS is on the Bureau's website, as mentioned above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: The Bureau of Budget produces and makes public several documents pertaining to the early budget formulation stage. The documents outline the broad parameters for each ministry and agency to make their draft budget proposals. These parameters are set by various national directions set in documents including the country's 12th National Economic and Development Plan (2560-2564), the draft National Strategic Plan 2558-2577, the National Security Policy (2558-2564), and Government's Policy. These documents linking to the early stages of budget formulation stage can be found on the Budget of Bureau website at http://www.bb.go.th/bbweb/?page_id=6013 (http://www.bb.go.th/bbweb/?page_id=6013) Earlier documents were produced on 29 October 2015, 13 November 2015, and 4 February 2016 and made available on the Bureau of Budget's website at the same time.

Comments: Researcher: For FY 2017, the PBS does not include information such as macroeconomic forecasts upon which the budget will be based; major revenue and expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget; and multi-year revenue and expenditure projections. They are rather guidelines for each ministry and agency to draw up their proposed budget estimates. The documents do have information on national strategies and parameters of the budget for each category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Guidelines for FY2017 budget definitely provides important information such as economic assumptions as well as revenue forecasts. In addition, policy priorities are shown. In addition to the above documents, Public Debt Management Office (PDMO) provides timely information on Public Debt on the Office's website including public debt management plans approved by the cabinet. These plans are updated/cabinet-approved 4 times a year. Normally one of these updated/cabinet-approved plans (in February/March) is coincide with the main PBS paper. As a result, the public debt

management plan (PDMP February/March version) should be part of the PBS package. For example, this document titled PDMP FY2016 from http://www.pdmo.go.th/upload/plan_pdf/plan_20160309105034.pdf... (http://www.pdmo.go.th/upload/plan_pdf/plan_20160309105034.pdf), published around the first week of March 2016, provides 2017 debt information that is consistent with 2017 PBS. All cabinet-approved PDMP are available from http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64 (http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64).

Researcher response: The PBS document considered by the OBS is: Budget ceiling and strategies for budget allocation for FY 2017 (4 Feb 2016)"วงเงินงบประมาณและยุทธศาสตร์การจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ 2560" <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...> (<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004364.PDF>).The documents cited by the reviewer are not published along with the PBS document cited above or purposefully for budget preparation. As such, they are not considered supporting documents to the PBS.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 4 February 2016

Sources: The Bureau of Budget produces and makes public several documents pertaining to the early budget formulation stage. The documents outline the broad parameters for each ministry and agency to make their draft budget proposals. These parameters are set by various national directions set in documents including the country's 12th National Economic and Development Plan (2560-2564), the draft National Strategic Plan 2558-2577, the National Security Policy (2558-2564), and Government's Policy. These documents linking to the early stages of budget formulation stage can be found on the Budget of Bureau website at http://www.bb.go.th/bbweb/?page_id=6013 (http://www.bb.go.th/bbweb/?page_id=6013) The documents were produced in Oct-November 2015 and made available on the Bureau of Budget's website at the same time. The main propose is for each ministry and agency to start the budget formulation process and follow the template of presentation. Thus it is considered more than 4 months before the Executive Budget Proposal is submitted to the legislature for consideration, which occurred on 23 June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The file attached in Question PBS-1 is the main file for PBS. It was published in the first week of February, after it was approved by the cabinet. The three documents mentioned above are the Budget Circular.

Researcher response: We agree with the comment provided by the reviewer. The response was changed.he PBS for Thailand is the following document:Budget ceiling and strategies for budget allocation for FY 2017 (4 Feb 2016)"วงเงินงบประมาณและยุทธศาสตร์การจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ 2560" <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...> (<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004364.PDF>).

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: We determined the date of the publication by looking at the actual date printed on the document, together with the fact that these are the exact same documents that each agency received in hard copy from that same week. We know because our university also received the same documents.

Sources: Bureau of Budget website - http://www.bb.go.th/bbweb/?page_id=6013 (http://www.bb.go.th/bbweb/?page_id=6013)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: More specifically, it can be found at <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...> (<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004364.PDF>).

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.bb.go.th/bbweb/?page_id=6013 (http://www.bb.go.th/bbweb/?page_id=6013)

Sources: As mentioned in the previous questions, these documents are on the Bureau of Budget website as part of their duty to ensure that the budget formulation process follows policies, guidelines, and is on time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The main paper can be found at <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...> (<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004364.PDF>) As mentioned in the earlier question there are more papers the should be considered as part of the PBS from http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64 (http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64).

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document is in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 1. การกำหนดแนวทางการจัดทำงบประมาณและกำหนดปฏิทินงบประมาณรายจ่ายประจำปี 2560 Guidelines and timelines for budget setting for FY 2017
2. การกำหนดแนวทางการจัดทำงบประมาณในลักษณะบูรณาการเชิงยุทธศาสตร์ ประจำปีงบประมาณ 2560 Guidelines for integrated and strategic budget setting for FY 2017
3. วงเงินงบประมาณและยุทธศาสตร์การจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ 2560 Budget ceiling and strategies for budget allocation for FY 2017

Sources: Documents linking to the early stages of budget formulation can be found on the Budget of Bureau website at http://www.bb.go.th/bbweb/?page_id=6013 (http://www.bb.go.th/bbweb/?page_id=6013)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The third attached file is the main PBS. In addition, as mentioned in earlier question, IBP should consider the following document as one of the PBS package: แผนการบริหารจัดการหนี้สาธารณะ ประจำปีงบประมาณ พ.ศ. 2559 Public Debt Management Plan FY 2016 The FY is 2016 since the 2017 PBS was done in February/March which was in FY2016

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Comments: Researcher: The Bureau of Budget puts up a citizen version of the Enacted Budget on their website <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>). However this is the Enacted Budget and not the PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016/2017

Sources: Thailand's FY is 1 October to 30 September. in this case we are looking at the fiscal year that began on 1 October 2016 and will end on 30 September 2017. Bureau of Budget website - http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/) The EBP can be found at - http://www.bb.go.th/budget_book/preBook/pre-ebook2560/FILER0... (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/FILER0000/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000501.PDF)

Comments: Researcher: The EBP is available on the National Legislative Assembly's website at <http://w3c.senate.go.th/main.php?url=meeting1&mid=29080> (<http://w3c.senate.go.th/main.php?url=meeting1&mid=29080>). It was made available on 23 June 2016. It is also made available on the Bureau of Budget website prior to the Enacted Budget was approved. The National Assembly approved the budget on 23 September 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There are many books in the set of EBP. The IBP researcher mentioned only two, not all. Other books can be found at http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045), which is a tab in BOB website for electronic budget documents

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 23 June 2016

Sources: The EBP is available on the Bureau of Budget website - http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/)

Comments: Researcher: In Thailand, the Thai version of the Budget in Brief is actually the EBP. It is produced before the EB is approved. Once the EB is approved, then the Bureau of Budget will make the English version of the Budget in Brief. It will usually be slightly different from the Thai version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As mentioned in question EBP1-a, there are many books in the set of EBP. The IBP researcher mentioned only two, not all. Other books can be found at http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045), which is a tab in BOB website for electronic budget documents. In addition, the IBP researcher's comment is not completely right, there are EBP version of Budget in Brief and EB version of Budget in Brief. Both are in Thai language. However the only English Budget in Brief is the EB version. **** There are two new sets of EBP for 2017 Supplementary Budget submitted to the Parliament in late January and mid April 2017 and published in the BOB website. The first set is for a supplementary budget in the amount of 190 billions baht. Since the Parliament was not add or reduce any items, the EBP and EB version of this supplementary budget are the same. (http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045)). The supplementary budget was approved by the Parliament on Jan 27, 2017 (1st, 2nd and 3rd hearings altogether) Another set is to transfer agency's unspent expenditure to the contingency reserve in the Central Fund in the amount of 11 billion baht (http://www.bb.go.th/bbweb/?page_id=6045) (http://www.bb.go.th/bbweb/?page_id=6045). The EBP and EB of this Act is also the same. The 2017 Budget transfer Act was approved by the Parliament on April 20, 2017 (1st, 2nd and 3rd hearing altogether)****

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: The EBP is available on the National Legislative Assembly's website at <http://w3c.senate.go.th/main.php?url=meeting1&mid=29080> (<http://w3c.senate.go.th/main.php?url=meeting1&mid=29080>). This was available right after the Cabinet presented the proposed budget to the national assembly, which occurred on 23 June 2016. The Budget Declaration, which is considered part of the EBP, was also made by the Prime Minister to the National Legislative Assembly on 23 June 2016. This document provides the overall budget amount, analysis of the economy, fiscal and monetary status and policy, in addition to detailing the national strategies. <http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...> (<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...>) (PDF) The document was made public on the same day that the Prime Minister presented to the National Legislative Assembly. We know this is true because it was made news on the Royal Thai Government website (<http://www.thaigov.go.th/index.php/th/government-th1/item/10...> (<http://www.thaigov.go.th/index.php/th/government-th1/item/104469-id104469>)), and the document is downloadable from the news page. The same set of EBP documents is also available on the Bureau of Budget website. <http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...> (<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...>) (PDF)

Comments: Researcher: Since it was made public on 23 June 2016 and the debate in parliament also started that day, it is considered 3 months before the start of the new FY 2017, which is on 1 October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 23 June 2016

Sources: The EBP is available on the National Legislative Assembly's website at <http://w3c.senate.go.th/main.php?url=meeting1&mid=29080> (<http://w3c.senate.go.th/main.php?url=meeting1&mid=29080>). This was available right after the Cabinet presented the proposed budget to the national assembly, which occurred on 23 June 2016. The Budget Declaration, which is considered part of the EBP, was also made by the Prime Minister to the National Legislative Assembly on 23 June 2016. This document provides the overall budget amount, analysis of the economy, fiscal and monetary status and policy, in addition to detailing the national strategies. <http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...>

(<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhbfv21477.PDF>) The document was made public on the same day that the Prime Minister presented to the National Legislative Assembly. We know this is true because it was made news on the Royal Thai Government website (<http://www.thaigov.go.th/index.php/th/government-th1/item/10...> (<http://www.thaigov.go.th/index.php/th/government-th1/item/104469-id104469>)), and the document is downloadable from the news page. The same set of EBP documents is also available on the Bureau of Budget website.<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...> (<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhbfv22814.PDF>). This was also made prior to the approval of the Enacted Budget, however it was not at the same time the document was put on the National Legislative Assembly's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The EBP is available on the National Legislative Assembly's website at <http://w3c.senate.go.th/main.php?url=meeting1&mid=29080> (<http://w3c.senate.go.th/main.php?url=meeting1&mid=29080>). This was available right after the Cabinet presented the proposed budget to the national assembly, which occurred on 23 June 2016. The Budget Declaration, which is considered part of the EBP, was also made by the Prime Minister to the National Legislative Assembly on 23 June 2016. This document provides the overall budget amount, analysis of the economy, fiscal and monetary status and policy, in addition to detailing the national strategies. <http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...> (<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhbfv21477.PDF>) The document was made public on the same day that the Prime Minister presented to the National Legislative Assembly. We know this is true because it was made news on the Royal Thai Government website (<http://www.thaigov.go.th/index.php/th/government-th1/item/10...> (<http://www.thaigov.go.th/index.php/th/government-th1/item/104469-id104469>)), and the document is also downloadable from the official government news page. The same set of EBP documents is also available on the Bureau of Budget website.<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhb...> (<http://www.bb.go.th/iWebTemp/25591008/ul5j40epfcovt4n5ykgzhbfv22814.PDF>). We believe the Bureau of Budget put the EBP on the website in September, a few days before the Budget was enacted. This is based on checking periodically for the documents on their website.

Sources: Bureau of Budget website - http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/)

Sources: Bureau of Budget website - http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/)

Comments: Researcher: All the documents are in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The EBP is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: http://www.bb.go.th/budget_book/preBook/pre-ebook2560/ (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 1. Budget Declaration 2017. 2. Budget in Brief (Thai) 2017. 3. Budget Document No.1 Comparisons of Revenue and Expenditure 4. Budget Document No. 2 Estimated Revenue 5. Budget Document No. 3 Estimated Expenditure (Based on administrative agencies) 6. Budget Document No. 4 Estimated Expenditure (Based on national strategies) 7. Budget Document No. 5 Economic and Fiscal Report

Sources: http://www.bb.go.th/bbweb/?page_id=6013 (http://www.bb.go.th/bbweb/?page_id=6013)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There are five more books, from Budget Document No.1 to Budget Document No.5.

Researcher response: We agree with the reviewers. We have added Support Budget Documents No. 1 to No. 5.

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Comments: Researcher: The citizen's budget of EB is available at <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>), which is part of the Bureau of Budget website. The PDF version is also attached. However, there is no separate citizen's budget for the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016/2017

Sources: <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/DATA0000/00000172.PDF>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 8 September 2016

Sources: <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/DATA0000/00000172.PDF>) The legislature approved the EB on 8th September 2016. The King approved the EB on the 23rd September 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There are two new sets of EBP/EB for 2017 Supplementary Budget submitted to the Parliament in late January and mid April 2017 and published in the BOB website. The first set is for a supplementary budget in the amount of 190 billions baht. Since the Parliament was not add or reduce any items, the EBP and EB version of this supplementary budget are the same. (http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045)). The supplementary budget was approved by the Parliament on Jan 27,2017 (1st, 2nd and 3rd hearings altogether) Another set is to transfer agency's unspent expenditure to the contingency reserve in the amount of 11 billion baht (http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045)). The EBP and EB of this Act is also the same. The 2017 Budget transfer Act was approved by the Parliament on April 20, 2017 (1st, 2nd and 3rd hearing altogether)

Researcher response: According to OBS methodology, the first and initial Budget approved by parliament is used as EB. Supplementary budgets are not used.

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted

d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: http://www.bb.go.th/bbweb/?page_id=7793 (http://www.bb.go.th/bbweb/?page_id=7793)

Comments: Researcher: We checked the website periodically after 23 September 2016 and found the document to be uploaded fairly soon after the enactment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 23 September 2016

Sources: http://www.bb.go.th/bbweb/?page_id=7793 (http://www.bb.go.th/bbweb/?page_id=7793)

Comments: Researcher: The EB is published on the same day of the parliament approval.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: We monitored the Bureau of Budget's website.

Sources: http://www.bb.go.th/bbweb/?page_id=7793 (http://www.bb.go.th/bbweb/?page_id=7793)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: [http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...](http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/)

(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/0000000000172.PDF>) (http://www.bb.go.th/bbweb/?page_id=6045) (http://www.bb.go.th/bbweb/?page_id=6045)

Sources: As of 21 October 2016, the Bureau of Budget website has the EB FY 2017. However, it has not shifted the documents posted as Budget Supplementary documents in the EB category. We believe they are in the process of shifting the documents. Currently the documents are still categorised under 'Draft Budget Proposal FY 2017' Please see http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045).

Comments: Researcher: This is the link to EB FY 2016/17: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/). See: เอกสารงบประมาณอิเล็กทรอนิกส์ ประจำปีงบประมาณ พ.ศ.2560 (Electronic Budget Documents Fiscal year 2560)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045)

Comments: Researcher: All the documents available online by the Bureau of Budget is in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: พระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ.2560 Annual Budget Expenditure Act FY2017

Sources: This link takes you to all the Annual Budget Expenditure Acts http://www.bb.go.th/bbweb/?page_id=7793 (http://www.bb.go.th/bbweb/?page_id=7793) All the budget documents for FY2017 can be found at http://www.bb.go.th/budget_book/e-Book2560/

(http://www.bb.go.th/budget_book/e-Book2560/) This is the link to the Annual Budget Expenditure Act FY2017
<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/DATA0000/00000172.PDF>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In addition to People's Watch data, the BOB also published the expenditure classified by area (http://www.bb.go.th/budget/budget_province/provinceappend60/ (http://www.bb.go.th/budget/budget_province/provinceappend60/)). The general public can click at the map of Thailand to see the detailed budget that is allocated into their provinces. These will promoted local participation to oversight the execution of the budget in the area.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016/2017

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See also http://www.bb.go.th/budget/budget_province/provinceappend60/ (http://www.bb.go.th/budget/budget_province/provinceappend60/).

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com...> (http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com_content&view=category&id=66&Itemid=56)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 3 October 2016

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>) We believe the document was published online sometime in early October 2016, right after the EB was approved on 23 September 2016. We monitored the website periodically.

Comments: Researcher: Upon interview, the Bureau of Budget does not have clear record of when the document was published online.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: We monitored the website periodically. During the OBI training in Bangkok we did not see the CB for FY 2017. This is so because the EB was only approved 23 September 2016. But the document was there on 21 October 2017, when we checked it again.

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>). The Bureau of Budget started this 'People's Watch' website 6 years ago. Please see <http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com...> (http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com_content&view=category&id=66&Itemid=56)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 'ประชาชนได้อะไร' จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2560 'What can people get' from the Budget FY 2016/17.

Sources: <http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com...> (http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com_content&view=category&id=66&Itemid=56)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Another link name is งบประมาณลงพื้นที่จังหวัด (Area) ประจำปีงบประมาณ พ.ศ. 2560

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: It corresponds to the Enacted Budget for FY 2017.

Sources: <http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com...> (http://peoplewatch.bb.go.th/peoplewatch/index.php?option=com_content&view=category&id=66&Itemid=56)

Comments: Researcher: The information provided in the People's Watch CB document is primarily on the expenditure and output indicators for the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: Monthly Fiscal Report 2016. These documents are regularly produced by Fiscal policy office, Ministry of finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Comptroller General's Department (CGD), Ministry of Finance, provides detailed information on the timely updated disbursement of the expenditure (GFMSIS). <http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html> (<http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html>). The information is updated every week. As of now (April 29, 2017), the April 21 version of disbursement information are available.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: Monthly Fiscal Report 2016 <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>) All month's reports are listed on this website. <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) Here are each month's links. December 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0017153&categoryID=CAT0000134>) November 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016979&categoryID=CAT0000134>) October 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) September 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016751&categoryID=CAT0000134>) August 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) July 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) June 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) May 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) April 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016173&categoryID=CAT0000134>) March 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015999&categoryID=CAT0000134>) February 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015803&categoryID=CAT0000134>) January 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015646&categoryID=CAT0000134>)

Comments: Researcher: These reports usually are published about 1.5 months after the end of the reported month. For example the IYR for October 2017 was published on 20 December 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the Monthly report provided by FPO, CGD provides the weekly report on disbursement.

Researcher response: The information provided by CGD is in data format and hence cannot be considered as part of in-year monthly reports.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: For example รายงานสถานการณ์ด้านการคลัง ประจำเดือนตุลาคม 2559 (20 ธ.ค. 2559) IYR Feb 2016 was published 1 April 2016 IYR March 2016 was published 10 May 2016 IYR April 2016 was published 6 June 2016 IYR May 2016 was published 5 July 2016 IYR June 2016 was published 8 August 2016 IYR July 2016 was published 15 September 2016 IYR August 2016 was published 28 October 2016 IYR September 2016 was published 16 November 2016 IYR October 2016 was published 20 December 2016

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000034>) Monthly Fiscal Report 2016 <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>) All month's reports are listed on this website. <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) Here are each month's links. December 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0017153&categoryID=CAT0000134>) November 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016979&categoryID=CAT0000134>) October 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) September 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016751&categoryID=CAT0000134>) August 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) July 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) June 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) May 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) April 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016173&categoryID=CAT0000134>) March 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015999&categoryID=CAT0000134>) February 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015803&categoryID=CAT0000134>) January 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015646&categoryID=CAT0000134>)

mod=Content&file=contentview&contentID=CNT0016979&categoryID=CAT0000134) October 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016875&categoryID=CAT0000134>) Sept 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016751&categoryID=CAT0000134>) August 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) July 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) June 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) May 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) April 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016173&categoryID=CAT0000134>) March 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015999&categoryID=CAT0000134>) February 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015803&categoryID=CAT0000134>) January 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015646&categoryID=CAT0000134>)

Comments: Researcher: published date show in documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See also <http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?pag...> (http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?page_locale=en_US)

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: show in documents รายงานสถานการณ์ด้านการคลัง ประจำเดือนตุลาคม 2558 (23 ธ.ค. 2558)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See also ผลการเบิกเงิน ณ วันที่ 21 เมษายน 2560

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) Monthly Fiscal Report 2016 <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>) All month's reports are listed on this website. <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) Here are each month's links. December 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0017153&categoryID=CAT0000134>) November 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016979&categoryID=CAT0000134>) October 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016875&categoryID=CAT0000134>) Sept 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016751&categoryID=CAT0000134>) August 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) July 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134>) June 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) May 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134>) April 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016173&categoryID=CAT0000134>) March 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015999&categoryID=CAT0000134>) February 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015803&categoryID=CAT0000134>) January 2016. <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015646&categoryID=CAT0000134>)

mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134) July 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0016634&categoryID=CAT0000134) June 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134) May 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0016405&categoryID=CAT0000134) April 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0016173&categoryID=CAT0000134) March 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0015999&categoryID=CAT0000134) February 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0015803&categoryID=CAT0000134) January 2016. http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=content... (http://www.fpo.go.th/FPO/index2.php?
mod=Content&file=contentview&contentID=CNT0015646&categoryID=CAT0000134)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See also <http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?pag...> ([http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?pag... \(http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?page_locale=en_US\)](http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?page_locale=en_US))

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: IYRs are published in PDFs and Word (.doc/.docx) files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The disbursement information provided by CGD is in Excel format. Click one the reports in <http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?pag...> (http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?page_locale=en_US)

Researcher response: We agree with the reviewer and have changed the score to "b".

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: the document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: the document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: รายงานสถานการณ์ด้านการคลัง ประจำเดือนตุลาคม 2559 (10 ธ.ค. 2559) Fiscal Situation Report for October 2016 (10 December 2016)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000034>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See also ผลการเบิกจ่ายเงิน ณ วันที่ 21 เมษายน 2560 14 เมษายน 2560 7 เมษายน 2560 สิ้นเดือนมีนาคม 2560 24 มีนาคม 2560

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: Monthly Fiscal Reports were presented in a way that the educated public can understand.

Comments: Researcher: The reports are easily downloadable and readable. However, they are not made for the general citizen to easily understand like a typical citizen's budget version should be. Thus we have determined it to be 'no' for this question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015/16

Sources: Thailand's Economic Outlook 2016: April (22 มี.ย. 2559) (October - April 2016) was published by the Fiscal Policy Office, Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: We can use FY 2017 for the survey too.

Researcher response: FY 2015/2016 is the correct year to be considering for the MYR for the 2017 OBS round.

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: c. (33)

Sources: THAILAND'S ECONOMIC OUTLOOK 2016 : April (published on 22 June 2016) <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015930&categoryID=CAT0000028>) THAILAND'S ECONOMIC OUTLOOK 2016 : July (published on 17 October 2016) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11961>)

Comments: Researcher: This document meets the requirement as MYR. It has economic forecast and reports on utilised expenditure, revenue, and debts. However, other than that, the information is quite limited to be considered a very comprehensive MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In case of FY 2017, the BOB submitted the MYR paper to the Cabinet on April 3, 2017, three days after the midpoint. See http://www.bb.go.th/bbweb/?page_id=6241 (http://www.bb.go.th/bbweb/?page_id=6241). This is the paper that we use to enact the 2017 Budget Transfer Act on April 20, 2017. Try to look for the tab รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. 2560 `javascript:atmWindow('viewextf.asp?x=1&p=%2FFILEROOM%2FCABBBIWEBFORM%2FDRAWER14%2FGENERAL%2FDATA0004%2F00004418%2EPDF&m=ที่ นร ๐๕๐๕/๑๑๘๘๗ ลว. ๕ เม.ย. ๒๕๖๐ เรื่อง รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๐')` There is also a tab showing a very detailed report on disbursement classified by administrative units. `javascript:atmWindow('viewextf.asp?x=1&p=%2FFILEROOM%2FCABBBIWEBFORM%2FDRAWER14%2FGENERAL%2FDATA0004%2F00004419%2EPDF&m=รายงานผลการเบิกจ่าย')` We have done Budget Transfer Act for three consecutive years, 2015-2017. They are based on MYR papers reported to the Cabinet and posted on BOB's Website.

Researcher response: The Budget transfer Act does not include both revised macro-economic estimates and fiscal estimates. For this reason, it cannot be considered as a MYR. Score "c" remains appropriate.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 22 June 2016

Sources: Link to the specific 2016 MYR: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>) General link to all Economic Outlooks: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000028>)

Comments: Researcher: THAILAND'S ECONOMIC OUTLOOK 2016 : April (22 มิ.ย. 2559) (October 2015- April 2016) was published on 22 June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In addition to FPO's MYR, the BOB's MYR was posted before April 12, 2017

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of publication of THAILAND'S ECONOMIC OUTLOOK 2016 April (October 2015- April 2016) was shown in website. <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000028>)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000028>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See earlier comments.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>) <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000028>)

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>) <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000028>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See earlier comments.

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: THAILAND'S ECONOMIC OUTLOOK 2016 April (October 2015- April 2016) was in PDFs files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: รายงานผลการเบิกจ่ายประจำปีงบประมาณ พ.ศ. 2560

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: the document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: the document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: THAILAND'S ECONOMIC OUTLOOK 2016 April (October 2015- April 2016)

Sources: THAILAND'S ECONOMIC OUTLOOK 2016 April (October 2015- April 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: รายงานผลการเบิกจ่ายประจำปีงบประมาณ พ.ศ. 2560

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: a.

Sources: THAILAND'S ECONOMIC OUTLOOK 2016 April (October 2015- April 2016) was presented in a way that the public can understand.

<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0015607&categoryID=CAT0000028>)

Comments: Researcher: The Fiscal Policy office produces MYR in report format and powerpoint format. We consider the powerpoint format a version that is very friendly for the average citizen, thus we have determined this answer to be 'yes'.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015/16

Sources: The Fiscal Policy office publishes this document every year.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: The Fiscal Risk Statement does not include high level budget outcomes for the fiscal year, hence it is not meet OBS criteria for a YER. Budget level outcomes include for example a presentation of the budget outcome on an economic or a functional classification basis for expenditures.

<http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Comments: Researcher: The year-end report is written to help build the case for the following year's budget proposal. Thus it comes out rather early, less than 6 months after the budget year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401>)

Comments: Researcher: The Fiscal Risk Statement does not include high level budget outcomes for the fiscal year, hence it is not meet OBS criteria for a YER. Budget level outcomes include for example a presentation of the budget outcome on an economic or a functional classification basis for expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The Fiscal Risk Statement does not include high level budget outcomes for the fiscal year, hence it is not meet OBS criteria for a YER. Budget level outcomes include for example a presentation of the budget outcome on an economic or a functional classification basis for expenditures. The Fiscal Risk Statement 2015 is published on 19 April 2016. It is stated on the Fiscal Policy Office's website. The Fiscal Situation Report FY 2015 is published on 12 November 2015. It is stated on the Fiscal Policy Office's website. As for the Bureau of Budget's documents, there is no information as to when the documents were uploaded on the website. Thailand's Budget Method Act article 30 stipulates that the Minister, who is responsible, has to report revenue and expenditures to the financial year to the public without delay. The Regulation on Budgetary Management (2548) no. 35 mandates all government-related agencies to report the final revenue, expenditure, key performance indicators, obstacles and problems for implementing the budget for each financial year to the Bureau of Budget. In general it has to be within 60 days of the end of the fiscal year. 1. The Fiscal Policy Office, now, produces the Fiscal Risk Statements annually. These documents have information on projected economic data, government revenues, debts, and the actual performance; it also provides lengthy discussions on performance of government's financial institutions; major Fiscal risks of the country; and projects and forecasts for the next 4 years after the FY investigated. 2. The Fiscal Policy Office produces Monthly Reports, but for the month of September every year, the report covers the entire FY. This report is called "รายงานสถานการณ์ด้านการคลัง ประจำปีงบประมาณ 2558" which translates to Fiscal Situation Report FY 2015. It has analyses on budget implementation results such as total revenue for the FY.

<http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=9663>) 3.

The Bureau of Budget produces a simple report that has the approved budget for all categories and agencies compared with actuals. This is called รายงานผลการปฏิบัติงานและการใช้จ่ายงบประมาณ ประจำปีงบประมาณ 2558 (English translation "Report of Work Plan and Budget for Fiscal Year 2015")

//www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryvie... (//www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401)

Comments: Researcher: In Thailand, the Fiscal Policy Office, is leading the way to provide the public information on economic and fiscal analyses that is based on each year's Enacted Budget. They produce 1) the Fiscal Risk Statement 2) Fiscal Situation Report. The Bureau of Budget also puts up numerical information on budget usage for the year. This is the Report of Work Plan and Budget. The year-end reporting and information has not been completely missing on the Bureau's website. Some years are there and some years not. The Bureau also uses a variety of formats for the reporting, which might make things seem less comprehensible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Thailand's Budget Method Act article 30 stipulates that the Minister, who is responsible, has to report revenue and expenditures to the financial year to the public without delay. The Regulation on Budgetary Management (2548) no. 35 mandates all government-related agencies to report the final revenue, expenditure, key performance indicators, obstacles and problems for implementing the budget for each financial year to the Bureau of Budget. In general it has to be within 60 days of the end of the fiscal year. 1. The Fiscal Policy Office, now, produces the Fiscal Risk Statements annually. These documents have information on projected economic data, government revenues, debts, and the actual performance; it also provides lengthy discussions on performance of government's financial institutions; major Fiscal risks of the country; and projects and forecasts for the next 4 years after the FY investigated. <http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833> 2. The Fiscal Policy Office produces Monthly Reports, but for the month of September every year, the report covers the entire FY. This report is called "รายงานสถานการณ์ด้านการคลัง ประจำปีงบประมาณ 2558" which translates to Fiscal Situation Report FY 2015. It has analyses on budget implementation results such as total revenue for the FY.

<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=9663> 3. The Bureau of Budget produces a simple report that has the approved budget for all categories and agencies compared with actuals. This is called รายงานผลการปฏิบัติงานและการใช้จ่ายงบประมาณ ประจำปีงบประมาณ 2558 (English translation "Report of Work Plan and Budget for Fiscal Year 2015")

[http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryvie... \(//www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401\)](http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryvie... (//www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401))

Comments: Researcher: Thailand's Budget Method Act article 30 stipulates that the Minister, who is responsible, has to report revenue and expenditures to the financial year to the public without delay. The Regulation on Budgetary Management (2548) no. 35 mandates all government-related agencies to report the final revenue, expenditure, key performance indicators, obstacles and problems for implementing the budget for each financial year to the Bureau of Budget. In general it has to be within 60 days of the end of the fiscal year. 1. The Fiscal Policy Office, now, produces the Fiscal Risk Statements annually. These documents have information on projected economic data, government revenues, debts, and the actual performance; it also provides lengthy discussions on performance of government's financial institutions; major Fiscal risks of the country; and projects and forecasts for the next 4 years after the FY investigated. 2. The Fiscal Policy Office produces Monthly Reports, but for the month of September every year, the report covers the entire FY. This report is called "รายงานสถานการณ์ด้านการคลัง ประจำปีงบประมาณ 2558" which translates to Fiscal Situation Report FY 2015. It has analyses on budget implementation results such as total revenue for the FY.

<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=9663> 3. The Bureau of Budget produces a simple report that has the approved budget for all categories and agencies compared with actuals. This is called รายงานผลการปฏิบัติงานและการใช้จ่ายงบประมาณ ประจำปีงบประมาณ 2558 (English translation "Report of Work Plan and Budget for Fiscal Year 2015")

[http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryvie... \(//www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401\)](http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryvie... (//www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401)) Thailand's Budget Method Act article 30 stipulates that the Minister, who is responsible, has to report revenue and expenditures to the financial year to the public without delay. The Regulation on Budgetary Management (2548) No. 35 mandates all government-related agencies to report the final revenue, expenditure, key performance indicators, obstacles and problems for implementing the budget for each financial year to the Bureau of Budget. In general it has to be within 60 days of the end of the fiscal year. Budget performance reports for each ministry and agency, based on No. 35 above, were not available on the Bureau of Budget's website during the time of this study. However, the comprehensive Year-End report that included all agencies was available, and it is called the Report of Work Plan and Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: it is in PDF format.

Comments: Researcher: it is in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: the document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: Fiscal Risk Statement 2015 is presented in a way that the educated public can understand. It, however, does not have graphics that would help the general public to understand detailed information.

Comments: Researcher: The Fiscal Risk Statement 2015 report is easy to understand for an academic and those who are interested in fiscal matters. However, it might not meet the standards of the typical 'citizen's version of YER'.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2014/15

Sources: <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: c. (33)

Sources: <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>) The 2015 Audit Report (for budget year ending on September 30, 2015) was published on the OAG's website on December 16, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 16 December 2016

Sources: <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Office of the Auditor General of Thailand (OAG) 's website did not show the exactly AR's published date. But when checking with javascript language on the date of posting (date in which the page was last modified), the date of December 16, 2016 showed up.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>)

Sources: <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>) The various part of the document are in PDF.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Draft Performance Report Fiscal year 2015

Sources: The Office of the Auditor General of Thailand produced the Audit Report. <http://www.oag.go.th/th/node/2956>
(<http://www.oag.go.th/th/node/2956>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: Office of the Auditor General of Thailand's Annual Report 2015 was presented in a way that the public can understand.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: 1. The Bureau of Budget - <http://www.bb.go.th/bbweb/> (<http://www.bb.go.th/bbweb/>) 2. Fiscal Policy Office - <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016525&categoryID=CAT0000034>) 3. Govspending - <https://govspending.data.go.th/dashboard/1> (<https://govspending.data.go.th/dashboard/1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: On Public Debt http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64 (http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64) http://www.pdmo.go.th/popup_money_data.php?m=money&ts2_id=1 (http://www.pdmo.go.th/popup_money_data.php?m=money&ts2_id=1) On GFMS and weekly report on disbursement <http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html> (<http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: All downloadable information on the Bureau of Budget's website is in PDF format. Each file has to be clicked on and downloaded one by one.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: See FPO's and CGD's website.

Researcher response: The Ministry of Finance's website does provide downloadable files in excel format. <http://gfs.mof.go.th/a1.html#> (<http://gfs.mof.go.th/a1.html#>) The score was changed to "a".

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: The revenue and expenditure data is not provided in a format that can be downloaded as multiple files, let alone in multiple years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: <https://govspending.data.go.th/> (<https://govspending.data.go.th/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Rights to Information Act 1997 http://www.asianlii.org/th/legis/consol_act/oia1997197/ (http://www.asianlii.org/th/legis/consol_act/oia1997197/) <https://www.article19.org/resources.php/resource/38143/en/th...> (<https://www.article19.org/resources.php/resource/38143/en/the-right-to-information-in-thailand>) The Public Budget 1959 law can be found on the Bureau of Budget website at <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...> (<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/DATA0000/00000170.PDF>)

Comments: Researcher: The Constitution of 2007 Section 8 had rules on finance, fiscal, and budgetary matters. However, since the military coup in 2014, Thailand has been using a temporary Constitution, that has limited sections and therefore provides little clear rules on finance, fiscal, and budgetary matters.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Rights to Information Act 1997 http://www.asianlii.org/th/legis/consol_act/oia1997197/ (http://www.asianlii.org/th/legis/consol_act/oia1997197/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/) Specifically, see the Budget in Brief 2017, http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) The information is from page 78 onward.

Comments: Researcher: This document is considered the EB in Thailand. It is printed and made available prior to the final budget approval process by the legislature. Between pages 59 to 103 is expenditure information classified by various classifications (functional, economic and by administrative units).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Budget in Brief table 3-18, 3-19, and 3-20 show expenditure classified by administrative unit. Budget Document No.3, the "Red book" shows details of expenditure by each administrative unit.

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017, pages 62-69. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Tables 3-1 to 3-12 show expenditure classified by function. Budget Document No.4 shows details of expenditure classified by program.

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017, pages 64-69. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)
Comments: Researcher: All functional classification is compatible with COFOG.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017, page 70. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information are available on table 3-13, 3-15, 3-16, and 3-17 in the Budget in Brief.

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017, page 70. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: Thailand follows the Government Finance Statistics System (GFS).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Table 3-13

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/) For example see Ministry of Agriculture at http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000508.PDF)

Comments: Researcher: The budget is broken down to expenditure at the bureau and program levels for all agencies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Budget document No.3 shows detail of each administrative unit, classified by program too.

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017, page 103-108. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Example of supporting document for Ministry of Defence and Office of the Prime Minister. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000506.PDF)

Comments: Researcher: The multi-year expenditure estimates are presented by administrative classifications. Furthermore the information in supporting budget documents show the breakdown of multi-year expenditure based on routine expenditure, strategic expenditure, and integrated expenditure classifications. All classifications have output and outcome indicators presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For example see Ministry of Finance's budget in this supporting document - http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000507.PDF)

Comments: Researcher: We found multi-year estimates broken down to program levels in most agency's budget presented on the Bureau of Budget website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief 2017, pages 39-61. Web link - http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Table II-2 Revenue Estimates by Departments (p.41) Table II-5 Revenue Estimates by Types (p.46) Table II-8 Gross Taxes Revenue Collected by Departments (p.50) Table II-9 Non-tax Revenue Collected by Departments (p.52)

Comments: Researcher: Between pages 39 to 61, there is all the information on estimated revenues for FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Detailed information of revenue are also on Budget Document No.2, "the Green book".

IBP comment: The tables show revenue by category and by the institution who collects them, not by individual source. Response was changed to "c" (see table II-6).

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017. Non-tax revenue estimates collected by departments is on page 52. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The revenue information in the Budget in Brief are not as detailed as appeared in Budget Document No.2, the Green Book. For example, the non-tax part are presented in Section 2, item 2 - item 4, in page 9-12. There are also narrative part of each item in Section 3.

Researcher response: We agree with the reviewer that all categories of non-tax revenue (by type for each agency) is presented in Supporting Budget Document No. 2 (green book). It can be downloaded from http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000503.PDFThe score was changed to "a".

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Budget in Brief, page 39-61. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: There is no multi-year estimates of revenue. The information is limited to FY 2016 and 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget in Brief, page 39-54. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: There are no multi-year revenue estimates beyond 2 years of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget in Brief, pages 55-56. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Table II-12 Domestic Borrowings for Financing Budget Deficit (p.55) Table II-13 Actual Domestic Borrowings and Principal Repayment (p.56) Table IV-2 Principal Outstanding Debt as of July 31, 2016 (p.113) Table IV-3 Principal Outstanding for Domestic Debt as of July 31, 2016 (p.115)
Comments: Researcher: In the Budget in Brief on page 55, Table II-12 there is formation on the net new borrowing required during the budget year. However, other information is missing from the document.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Table III-13 Budget Appropriation by Economic Classification According to Government Finance Statistics System (GFS) (p.70) provides information on "interest payments."

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In addition to the information on net borrowings, there are information on interest payment and principal repayment in many tables. For example, the interest payment information are available in Table III-13 Budget Appropriation by Economic Classification (GFS) in the Budget in Brief. The information on total debt burden are also available at the current period, but not the end of the budget year. So two of the three estimates are presented. However, if the Thai public would like to know detailed information on government debt, the Public Debt Management Office, Ministry of Finance offers very updated information (several times a year in line with PBS, EBP, IYR and EB) including forward estimates of the stock of debt, maturity and interest rate on each borrowing. http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64 (http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64)

Researcher response: We agree that information interest payments can be found in the document. For this reason, the score was changed to "b".

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief FY 2027 http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Table IV-3 Principal Outstanding for Domestic Debt as of July 31, 2016 (p.115) Table IV-5 Principal Outstanding for External Debt by Sources as of July 31, 2016 (p.119)
Comments: Researcher: There is information on whether the debt is domestic or external. However we were not able to find information on interest rates and maturity profile of the debts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Comments provided as in Question 13.

Researcher response: The debt office does not produce and publish a report which is part of the EBP package provided to the legislature. For this reason, the reports cannot be considered and score "c" is appropriate.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief 2017, page 1. Web link: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: The page has information on nominal GDP level and inflation rates. It does not have real GDP growth and interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Nominal GDP is presented in Table 1-1 in the Budget in Brief. The Real Growth and the interest rate are in the narrative part of the first section in the Budget in Brief. In addition, the interest rate including the Monetary Policy are presented in the Budget Declaration, as file attached in question EBP1 a. Detailed Economic assumptions are announced publicly when the government published PBS. These information are well beyond ones required in this question. Thai public are aware of these information. So the answer should be A.

Researcher response: The PBS cannot be considered to answer this question. The citation for real GDP growth rate and interest rate provided by the reviewer are for a range figure, not a precise assumption/ forecast. For this reason, score remains unchanged at "c".

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget in Brief 2017 http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: No such information is found in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief 2017, pages 7-26. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: In the Budget in Brief FY 2017, from pages 7-26 we can find the estimates expenditure and narratives of all 3 main strategies of the government. This includes 53 sub-strategies (แผนงาน). However, there is no discussion on whether these are new policies or are they a continuation of previous ones. Also there is no discussion of the affect on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the IBP researcher's comments, Budget Document No.2 (the Orange Book) shows the FY2016 and FY2017 of each program. New programs will be easily identified since there is no data on the FY2016 column. If the public want to get more information on any specific new policy,

they can find the information from Budget Document No.3 (the Red Book). So the answer should be A.

Researcher response: In the Supporting Document No. 2 and No. 3 there are comparisons of budget information for 2016 and 2017, however there are no narratives that explicitly discuss the new policy proposals and its affects on expenditures. We have decided to keep the answer to "c".

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief FY 2017, pages 37-38. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: Most estimates and the narratives of revenues are presented in the Budget in Brief FY 2017, pages 37-38. However, it does not explain policy changes and possible affects on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The detailed information on Government Revenue, both tax and non-tax, can be found in Budget Document No. 2. In section 3, which show detailed information on each revenue item of each department, the public can get narrative information why the 2017 estimates is different from ones of the 2016.

Researcher response: We have decided to give 'c'. The policies are explained for each agencies' source of revenue. However, there is no narrative to explain new and old policies and how the new ones will impact revenues. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000503.PDF) The page number is 79-424. The public can choose to read any agencies' explanation of sources of revenues.

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief 2017, tables 3-1 (p.57) to 3-16 (p.96) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: Expenditure estimates are provided for FY 2016 and 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Supporting documents of all Ministries show expenditure estimates for FY 2016 and FY 2017. Web link:

http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/) Supporting Document 1 - Comparisons of Revenue and Expenditures Supporting Document 3 (no.1) - Expenditures for Central Agencies, Prime Minister's Office, Ministry of Interior Supporting Document 3 (no.2) - Expenditures for Finance, Ministry of Foreign Affairs, Ministry of Tourism and Sports, Ministry of Social Development and Human Security Supporting Document 3 (no.3) - Expenditures for Ministry of Agriculture and Cooperatives Supporting Document 3 (no.4) - Expenditures for Ministry of Transport Supporting Document 3 (no.5) - Expenditures for Ministry of Natural Resources and Environment, Ministry of Information and Communication Technology, Ministry of Energy, Ministry of Commerce Supporting Document 3 (no.6) - Expenditures for Ministry of Interior Supporting Document 3 (no.7) - Expenditures for Ministry of Justice, Ministry of Labor Supporting Document 3 (no. 8) - Expenditures for Ministry of Culture, Ministry of Science and Technology Supporting Document 3 (no.9(1) to no.9(5))- Expenditures for Ministry of Education Supporting Document 3 (no.10) - Expenditures for Ministry of Health, Ministry of Industry Supporting Document 3 (no.11) - Expenditures for Other Government Agencies, Parliamentary Agency, Court Divisions, Independent State Agencies Supporting Document 3 (no.12) - Expenditures for State-Owned Enterprise, Thai Red Cross Society, Funds and Capital Support Document 3 (no.13) - Integrated Budgets (1): Integrated Plan for Harmonisation and Reconciliation Integrated Roadmap to solve problems in southern provinces. Integrated Workforce Management and Trafficking Integrated Drug Enforcement Prevention and Treatment Program Integrated Industrial development potential program Integrated SME Promotion Program Integrated Development Plan for Special Economic Zones Integrated Logistics and Infrastructure Development Plan Supporting Document 3 (no.13) - Integrated Budgets (2) Integrated Economic Development Program Integrated Research and Development Program Integrated Tourism Revenue and Tourism Services Integrated Development Plan for Age-Based Potential Integrated Program to raise the quality of education and lifelong learning Integrated Economic development program, foundation and strong community Integrated Land Management Plan Supporting Document 3 (no.13) - Integrated Budgets (3) Integrated Health Insurance System Development Plan Integrative Agenda for Aging for the Elderly Integrated waste and environmental management plan Plan to integrate, develop and optimize energy-friendly environment. Integrated Water Management Program Integrated protection plan Suppress corruption and misbehave. Integrated law reform and justice development program Business Facilitation Integration Plan Supporting Document 3 (no.13) - Integrated Budgets (4) Integrated program to promote decentralization to local administrative organizations Integrated provincial development plan and provincial clusters development Government Debt Management Plan Supporting Document 4 - Budget Expenditures, Strategic Plan Structure

Comments: Researcher: Based on random selection, we found good level of information on estimate expenditures at the program level (labeled as sub-strategies) for FY 2016, which is BY-1 for supporting documents from the Ministry of Culture and the Prime Minister's Office.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Web link: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/) Supporting Document 1 - Comparisons of Revenue and Expenditures Supporting Document 3 (no.1) - Expenditures for Central Agencies, Prime Minister's Office, Ministry of Interior Supporting Document 3 (no.2) - Expenditures for Finance, Ministry of Foreign Affairs, Ministry of Tourism and Sports, Ministry of Social Development and Human Security Supporting Document 3 (no.3) - Expenditures for Ministry of Agriculture and Cooperatives Supporting Document 3 (no.4) - Expenditures for Ministry of Transport Supporting Document 3 (no.5) - Expenditures for Ministry of Natural Resources and Environment, Ministry of Information and Communication Technology, Ministry of Energy, Ministry of Commerce Supporting Document 3 (no.6) - Expenditures for Ministry of Interior Supporting Document 3 (no.7) - Expenditures for Ministry of Justice, Ministry of Labor Supporting Document 3 (no. 8) - Expenditures for Ministry of Culture, Ministry of Science and Technology Supporting Document 3 (no.9(1) to no.9(5))- Expenditures for Ministry of Education Supporting Document 3 (no.10) - Expenditures for Ministry of Health, Ministry of Industry Supporting Document 3 (no.11) - Expenditures for Other Government Agencies, Parliamentary Agency, Court Divisions, Independent State Agencies Supporting Document 3 (no.12) - Expenditures for State-Owned Enterprise, Thai Red Cross Society, Funds and Capital Support Document 3 (no.13) - Integrated Budgets (1): Integrated Plan for Harmonisation and Reconciliation Integrated Roadmap to solve problems in southern provinces. Integrated Workforce Management and Trafficking Integrated Drug Enforcement Prevention and Treatment Program Integrated Industrial development potential program Integrated SME Promotion Program Integrated Development Plan for Special Economic Zones Integrated Logistics and Infrastructure Development Plan Supporting Document 3 (no.13) - Integrated Budgets (2) Integrated Economic Development Program Integrated Research and Development Program Integrated Tourism Revenue and Tourism Services Integrated Development Plan for Age-Based Potential Integrated Program to raise the quality of education and lifelong learning Integrated Economic development program, foundation and strong community Integrated Land Management Plan Supporting Document 3 (no.13) - Integrated Budgets (3) Integrated Health Insurance System Development Plan Integrative Agenda for Aging for the Elderly Integrated waste and environmental management plan Plan to integrate, develop and optimize energy-friendly environment. Integrated Water Management Program Integrated protection plan Suppress corruption and misbehave. Integrated law reform and justice development program Business Facilitation Integration Plan Supporting Document 3 (no.13) - Integrated Budgets (4) Integrated program to promote decentralization to local administrative organizations Integrated provincial development plan and provincial clusters development Government Debt Management Plan Supporting Document 4 - Budget Expenditures, Strategic Plan Structure

Comments: Researcher: We randomly checked the Ministry of Finance's supporting documents and found that the numbers have been updated between FY 2016 and FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: All expenditure types show only FY 2016, which is BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/) Budget in Brief: http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: We do provide the FY(-1) actual outcomes (KPIs) in each program if the data is available. The information can be found in Budget Document No.3 (the Red Book).

Researcher response: See for example Prime Minister's Office Budget pages 20, 22, 23, where actuals are presented for BY-1.

http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000506.PDF) We decide to keep this 'd' because the presentation of actuals revenue and expenditure information is not consistent. And the information on outcomes is generally not presented.

IBP comment: During an IBP review, it is noted that Table 3-22 in the Budget in Brief has total expenditures in actuals presented from 2011-2015. The score is therefore revised from 'd' to 'a'.

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017, page 48, Table II-6 Actual Receipts by Types. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Supporting Document 1 - Comparisons of Revenue and Expenditures (p.3) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000504.PDF) The documents above come from http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: The document shows information on actual receipts for (B-5) FY 2011-2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017, p. 48, Table II-5 Revenue Estimates by Type. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Supporting Document 1 - Comparisons of Revenue and Expenditures (p.3) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000504.PDF)

Comments: Researcher: There is information between 2013-2017. The Supporting Document 1 - Comparisons of Revenue and Expenditures has such information on page 3. It includes different types of tax (direct, indirect, sales tax, specific sales tax, import & export tax, permit); fees and services; state-enterprises, other revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Budget in Brief FY 2017, p. 48, Table II-6 Actual Receipts by Type. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Supporting Document 1 - Comparisons of Revenue and Expenditures (p.3) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000504.PDF)

Comments: Researcher: In Table II-6, p.48 there is information from 2011 to 2015 of Actual Receipts by Type.

Peer Reviewer

Opinion: Agree with Comments

Comments: I think this question is not clear as the budget proposal has been proceeded before the BY-1 end. So it was not possible to adjust to the actual for BY-1. In Thailand case the Budget in Brief 2017 showed the actual for 2011-2015.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Budget Document No.2 (the green book) provides the actual collection of BY-2.

Researcher response: think all reviewers agreed that the information only shows BY-2. Fro example Supporting Document No.2 (Green Book) p. 7. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000503.PDF)The score is unchanged.

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017, p.46, Table II-5 "Revenue Estimates by Types"; see also p.52 II-9 "Non-taxes Revenue Collected by Departments". http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: The information on page 45 shows revenue by category for 2013-2017. On page 52 shows actuals between 2013-2015, and estimates for 2016-2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As mentioned in earlier comment.

Researcher response: The link to Supporting Document No. 2 (Green Book) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000503.PDF)

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017, pages 50, 52, Tables II-8 and II-9. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF) Supporting Document 1 - Comparisons of Revenue and Expenditures (p.3) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000504.PDF)

Comments: Researcher: In the Budget in Brief, the information is presented from 2013 to 2016. In the Supporting Document 1, on page 3, the table provides the actual revenues for 2015 (BY-2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017, pages 50 and 52, Tables II-8 and II-9. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: The years shown for actuals is from 2013 to 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief FY 2017, pages 113 to 122. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: There is information on outstanding debt and external and internal debt. However, not all core information is there.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The comment is the same as in question 13.

Researcher response: We stand by the answer 'c' because not all debt information is presented. See Supporting Document No. 5 (Purple Book) page 7

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017, page 118, Table IV-4 Direct Internal Government Loans. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: The table has results from actual operations between years 2013-2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: There is no information on extra-budgetary funds.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The supporting document number 5 (เอกสารงบประมาณฉบับที่ ๕ รายงานภาวะเศรษฐกิจและการคลังประจำปีงบประมาณพ.ศ. ๒๕๖๐) section 6, p.623-877 presents information beyond the core elements for all extra budgetary funds. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000527.PDF)

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The information on extra-budgetary fund are on another set of document. They are available to the public. To prevent information overload, the Budget Document and supporting documents are focuses on the "Budget" part. The height of paper version (A4) of EBP stack is now more that a foot high.

Researcher response: We agree that some information on extra-budgetary funds is included and have changed the score to "b".

IBP comment: During an IBP review, the score of this question is confirmed as 'b' - the document cited by the reviewer contains a statement of purpose for each fund, income and data on income, expenditures and financing on a gross basis. Information beyond this core, however, is not provided in the document, so the score is 'b'.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: Central government budgets are found but there is no extra-budgetary information.

Peer Reviewer

Opinion: Agree with Comments

Comments: Extra budgetary information are presented in the separated section (Supporting documents number 5, section 6)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is another set of document provided by MOF to show consolidated central government estimates.

Researcher response: We agree that all budget and extra-budgetary information is provided in the Budget in Brief FY 2017 and the Supporting Document No. 5. Section 6, pages 623-875. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000527.PDF), the information is not presented on a consolidated basis so score "b" remains appropriate.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Supporting Document 3 (no.13) - Integrated Budgets (4) Integrated program to promote decentralization to local administrative organizations http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000525.PDF)

Comments: Researcher: There is information on budgetary transfers to the two key local governments of Bangkok and Pattaya. However the other local governments funding is all hidden in the large amount managed by the Bureau of Local Government, which is under the Ministry of Interior. For FY 2016 onwards the government has focused more on transferring budgets to provinces and groups of provinces, which are considered part of the central government as the Provincial Governors are appointed by the Ministry of Interior. There is no information on how much the local governments are provided budget from the central government. The situation for FY 2017 is different from FY 2015 because the military government has stalled the decentralisation process to focus more on harmonisation and the strengthening of provincial clusters.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: All transfers to local government have been presented. But information shows only the sum of money transferred to total of 7851 local governments, Bangkok and Pattaya. Allocation formula to each of local government was approved by the Decentralization Committee chaired by Vice Prime Minister.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to Budget Document No.3 (13), the first part of Section IV in the Budget in Briefs show narrative information on intergovernmental transfer.

Researcher response: There is information on budgetary transfers to the two key local governments of Bangkok and Pattaya. However the other local governments funding is all hidden in the large amount managed by the Bureau of Local Government, which is under the Ministry of Interior. For this reason, score "c" is appropriate.

IBP comment: IBP acknowledges the researcher's comment, however the narrative provided in the table above the budgetary transfers on the cited pages does explain how the block transfers will be distributed to local governments after the completion of the budget process. The score is therefore revised from 'c' to 'a'.

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: There is no alternative displays of expenditure information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Budget Document No.3 in the KPIs section shows impacts on different group of citizen. Moreover, the information is area-based. General Public can see where the construction projects are located in. The BOB website also provides a graphical based (map of Thailand) information, where general public can click and see which expenditure will be spend in their area.

Researcher response: Supporting Document No. 3 http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...
(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000506.PDFOrn)
Poocharoen2017/08/09Here's the link to the map-based budget information.http://www.bb.go.th/budget/budget_province/province_bud60/in...
(http://www.bb.go.th/budget/budget_province/province_bud60/index.html) However the information does not entail an alternative display of expenditure as such answer "d" remains appropriate.

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Supporting Document 3 (no.12) - Expenditures for State-Owned Enterprise, Thai Red Cross Society, Funds and Capital (pages 1-288)
http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000521.PDF)

Comments: Researcher: The information presented covers all aspects of revenue paid to the government by different types of state-own enterprises. However, there is no narratives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The very detailed information on allocation to public corporations/SOEs can be found in Budget Document No 3(12).
http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000521.PDF)

Researcher response: We agree and have changed the score to "a" accordingly.

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/
(http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: The government does not present information on quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As mentioned in the previous question, the Budget Document No3(12) provides very detailed information on transfer to SOEs. The documents also provide information on items considered as QFAs. For example, the subsidies for losses from Rice scheme of Bank for Agricultural and Co-operations are presented in details including policy statement, the duration of the each activity, KPIs and the beneficiaries.

Researcher response: There is quasi-fiscal activities for agriculture policies, housing policies, and industrial policies for instance. However the information is not comprehensive. We have changed the score to "c".ee for example information on subsidies related to housing p.109 in Supporting Document No. 3 (12) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000521.PDF)

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget in Brief 2017 http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: The Budget in Brief and the supporting documents do not show financial assets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: Information related to non-financial asset is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: Estimates of expenditure arrears are not presented.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Supporting document No. 5, pages 11 and 17. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR...

(http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/%E0%B9%80%E0%B8%AD%E0%B8%81%E0%B8%AA%E0%B8%B2%E0%B8%A3

Comments: Researcher: Information on loans guaranteed by government is presented but not the statement of purpose.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Supporting document 5.

Comments: Researcher: Such information does not exist in the documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1. Budget in Brief FY 2017, page 123 Table IV-8 Foreign Debt by Source, page 125 Table IV-9 Private Donation.

http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: Sources of assistance is presented, along with private donation figures. However, the narratives are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to information available on the Budget in Briefs, the Budget Document No.5 (the Purple book), section 2 and section 3, provides detailed information on donation, both in-cash and in-kind.

Researcher response: The Budget Document No.5 (the Purple book), section 2 and section 3, pages 27-37 provides detailed information on donation, both in-cash and in-kind. Ora-Orn Poocharoen 2017/08/09 http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000527.PDF score) was changed to "b" as the information provided is not fully comprehensive.

IBP comment: During an IBP review, it is noted that both detailed information on donor assistance is provided along with a narrative. The score is therefore revised from 'b' to 'a'.

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/bbweb/?page_id=6045 (http://www.bb.go.th/bbweb/?page_id=6045)

Comments: Researcher: We were not able to locate information related to tax expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The information are available on Page 23 in the Budget Document No.5 (the Purple Book)

Researcher response: We agree with the government reviewer. Supporting Document No. 5 (Purple Book) pages 23-24. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000527.PDF) The score was changed to "b".

IBP comment: During an IBP review, the score is revised from 'b' to 'c', as the document does contain tax expenditures for investment promotion but does not include other categories, such as income tax, VAT or other tax expenditures.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: Information on earmarked revenues is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget in Brief FY 2017 pages 7-28 have government policy narratives that shape the allocation of budgets for each program. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Comments: Researcher: The information provided in the budget documents directly link with the Government's Strategic Plans and the National Economic and Social Development Plans. Each unit or agency's budget is presented as outputs with quantifiable performance indicators.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For example see Supporting Document 3 (no.2) - Expenditures for Finance, Ministry of Foreign Affairs, Ministry of Tourism and Sports, Ministry of Social Development and Human Security http://www.bb.go.th/budget_book/e-Book2559/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2559/FILEROOM/CABILIBRARY59/DRAWER01/GENERAL/DATA0000/3-2.PDF) All other Ministries' Supporting Documents can be found at http://www.bb.go.th/budget_book/e-Book2559/ (http://www.bb.go.th/budget_book/e-Book2559/)

Comments: Researcher: There is information down to the agency / departmental level for estimated expenditures to FY 2020. All information includes narratives and links with Government Strategic Plans.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget in Brief FY 2017 and all supporting documents. http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/) See for example page 43 of Supporting Document No. 3. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/%E0%B9%80%E0%B8%AD%E0%B8%81%E0%B8%AA%E0%B8%B2%E0%B8%A3)

Comments: Researcher: Non-financial data on inputs are presented for all administrative units. See for example page 43 of Supporting Document No. 3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The structure of the data is in such a way that programs are under the administrative units. All detailed information are available under the program, not the administrative units.

Researcher response: For example see Supporting Document No. 3 (1) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000506.PDFThe) information is not comprehensive enough to be a "a" score, for this reason score "b" is appropriate.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As mentioned in the previous question. The IBP researcher's answer is completely wrong. There are KPIs in each program.

Researcher response: We agree that the answer should be 'a'. Every program has non-financial data on results in the form of KPIs. See for example all the programs listed in Supporting Document No.3 (1) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000506.PDFSee) for example all the programs listed in Supporting Document No.3 (1) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000506.PDF)

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.bb.go.th/budget_book/e-Book2560/ (http://www.bb.go.th/budget_book/e-Book2560/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table 3-11 Budget Expenditure for Social Protection, page 68 of the Budget in Brief FY 2017. Strategy 4: Rectifying problems on poverty, lessening inequality and creating growth from the inside (page 19-21) stated in the Strategy for the FY 2017 Budget Allocation of the Budget in Brief 2017. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Comments: Researcher: These expenditures fit with Strategy 4: Rectifying problems on poverty, lessening inequality and creating growth from the inside (page 19-21) stated in the Strategy for the FY 2017 Budget Allocation of the Budget in Brief 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the information on Budget in Briefs, the detailed information on allocation for the poor can be found on specific integrated budget program(plan). For example, Budget Document No.3(13(2)), the Red book, provides information on allocation to promote grass root economy and to enhance the strength of local community, which include all KPIs and targeted beneficiaries. (See the Chart)

Researcher response: We agree with the government reviewer to change this to 'a'. The information is comprehensive. It includes narratives on policies for disadvantaged farmers (p.321), poor grassroots communities, and the poor without access to credit (p.293) for instance. Supporting Document No. 3 (12) pages 291-312 covers the Integrated Plans for Grassroots Economy and Community Development. http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000523.PDF)

53: Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0003/00003858.PDF>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget ceiling and strategies for budget allocation for FY 2017 (p.1 and appendix 1)
<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER14/GENERAL/DATA0004/00004364.PDF>)

Comments: Researcher: Narratives of the economic forecast is on page 1. The table in appendix 1 shows nominal GDP level; inflation rate; real GDP growth; and interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There are information beyond the core elements, as shown in page 8 in the attached file, for example, composition of economic growth, current account and GDP deflator. In addition, the expectation of the oil price trend is always in the narrative section of the economic assumption.

Researcher response: We agree with the reviewer. Table 8 shows GDP; per capita income, composition of GDP growth; export growth; import growth; current account; current account per GDP; inflation for consumption price and GDP inflator. The price low and stable price of gasoline is mentioned very briefly on page 3, paragraph 2. Interest rates of debts is presented on pages 10 and 12.

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Guidelines for Preparing the Budget FY 2017 2) Fiscal Risk Statement 2015 p7-8

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The paper/file attached in question 54 shows a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. It also includes some detail on estimates classified by economic, and modified economic classifications.

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Fiscal Risk Statement 2015 p17-20

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The paper is not "Fiscal Risk Statement 2015 p17-20", as quoted by the researcher. It should be the one in question PBS-1 and 054. The information on core components of Revenue, as well as, major sources of revenue are on page 3, 4, and 9.

Researcher response: We agree with the reviewer's corrected citation.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Fiscal Risk Statement 2015 p21-23

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: As in question 56, the information can be found in the Budget Ceiling and Allocation Paper, not the Fiscal risk statement 2015. The information of net new borrowing and interest payment are on page 4 and 10. There are information on debt burden, which are the sum of debt repayment and interest payment, but not the stock of debt. If the terminology "debt burden" means as mentioned above, I would say that all three estimates are presented. But if it means the total stock of debt, I would say that only two of three estimates are presented.

Researcher response: We agree with the reviewer. The score was changed to "b".

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Fiscal Risk Statement 2015 p8

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: PBS focuses mainly on the proposed budget for the next fiscal year. The multi-year information are used internally, not published until they are included in EBP.

Researcher response: We agree with the reviewer and have changed the score to "b".

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget In Brief 2017 pp. 60, 68, 76

Comments: Researcher: http://www.bb.go.th/budget_book/preBook/pre-ebook2560/FILERO... (http://www.bb.go.th/budget_book/preBook/pre-ebook2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000501.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Functional Classification can be found on page 62 in the 2017 Budget in Brief. Economic Classification can be found on page 70 in the 2017 Budget in Brief. Administrative Classification can be found on page 72 in the 2017 Budget in Brief.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Budget Act 2017 <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/DATA0000/00000172.PDF>)

Comments: Researcher: Estimate of programs accounting for all expenditures is found in Annual Budget Act 2017. The information is on almost the entire document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget In brief 2017 p47

Comments: Researcher: The information is on page 46 Table II-5 Revenue Estimates by Types. Taxes (gross) is 2,601,083 million baht; Sales of Assets and Services 28,333 million baht; State Enterprises 131,000 million baht; Others 39,584 million baht. Note: the page number shifted because the EBP was taken down from the website and replaced with EB, which is almost identical.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget In brief 2017 p41-43

Comments: Researcher: See Table II-1 Receipt Estimates page 39 Table II-2 Revenue Estimates by Departments page 41 Table II-3 Revenue Estimates by Ministries page 42 Table II-5 Revenue Estimates by Types page 46 Table II-7 Revenue Estimates by Regions page 49 Table II-8 Gross Taxes Revenue Collected by Departments page 50 Table II-9 Non-Taxes Revenue Collected by Departments page 52 http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBR... (http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Inbrief 2017 p5,106-118

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Public Debt information are in Part 4 section 2 of the Budget in Brief

Researcher response: We agree with the reviewer's citation. In the English version of the Budget in Brief FY 2017. 1. Table IV-2 Principal Outstanding Debt as of July 31, 2016 page 114 2. Table IV-3 Principal Outstanding for Domestic Debt as of July 31, 2016 page 116 3. Principal Outstanding for External Debt as of July 31, 2016 page 120

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Comments: Researcher: The document provides information on the main policy initiatives in the budget, but the other core elements are missing. The CB has information on expenditure and some policy directions. The missing components are revenue totals; macroeconomic forecast; and contact information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://peoplewatch.bb.go.th/peoplewatch-60/> (<http://peoplewatch.bb.go.th/peoplewatch-60/>)

Comments: Researcher: Citizens Budget is posted on the executive's official website and is distributed in printed copies.

Peer Reviewer

Opinion: Agree

- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: IYRs present two types of expenditure - economic and functional. See pages 13-17 of the Fiscal Situation Report for FY 2017 (October 2016) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=12281>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: In addition to researcher's comment, the actual expenditures classified by administrative units can be found in <http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?pag...> (http://www.cgd.go.th/cs/internet/internet/ข่าวสถิติ.html?page_locale=en_US).

Researcher response: "The information provided by the reviewer cannot be considered part of IYRs as it is not published at the same intervals and at the same time. For this reason, the score is unchanged at "b".

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
d. (0) No, the In-Year Reports do not present actual expenditures by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>)

Comments: Researcher: In the fiscal in-year reports found on Fiscal Policy's website, there is information on expenditures, however they are not at the program level.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Fiscal Situation Report FY 2017 (October 2016), for example pages 13, 14, and 17. <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>)

Comments: Researcher: Comparisons are made with expected amount and also with previous year's amount.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>) (pages 7- 13)

Comments: Researcher: Information in the in-year reports show actual revenue with various categories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>). <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=12281>), pages 7-14.

Comments: Researcher: Actual revenue accounting of at least two-thirds of the revenue sources are shown in the in-year reports. On page 12, there are some line items listed as "other revenue" (such as line 1.8, 2.9, 2.10 and 3.3). The total of these "other" revenue amounts to 0.144% of the total revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>). <http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileI...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=12281>), pp.7-14

Comments: Researcher: Comparisons with the previous year is found for all revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Fiscal Situation Report FY 2017 (October 2016), p.26-29. <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...>
(<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>).
<http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>)
Comments: Researcher: Information on government borrowing and debt are presented. The amount of net new borrowing so far this year and the central government's total debt burden at the point in the year are on pages 26-27. And the interest payments are on page 29.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total actual debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.fpo.go.th/FPO/index2.php?mod=Category&file=catego...> (<http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0000134>) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...>
(<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10018>) p.28-29.
Comments: Researcher: Information of the total actual debt outstanding is on page 26, the same table includes whether it is domestic or international borrowing. The interest is found on page 29. There is no information on the maturity profile of the debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As mentioned in the comment of question 13, if the Thai public would like to know detailed information on government debt, the Public Debt Management Office, Ministry of Finance offers very updated information (several times a year in line with PBS, EBP, IYR and EB) including forward estimates of the stock of debt, maturity and interest rate on each borrowing. http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64
(http://www.pdmo.go.th/plan2.php?m=pp&ms_id=64) In addition, PDMO provides very detailed information on the overview of Public Debt and on characteristics of each borrowing contract. The data is also in machine readable format. See www.pdmo.go.th (<http://www.pdmo.go.th>).

IBP comment: The report cited by the government reviewer is not accepted as part of the PBS package as discussed in section 1. For this reason, the score is unchanged.

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
d. (0) No, the estimates for macroeconomic forecast have not been updated.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1\(20\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1(20).pdf)) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...>
(<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: 1.The information is issued in a newsletter (3 pages) format and provides some discussion on future economic forecasts.
2.THAILAND'S ECONOMIC OUTLOOK 2016 : APRIL เดือนเมษายน p9-21,25-35

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Thailand's Economic Outlook 2016: April (p.21-24) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...>
(<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: We can find revised estimates for the remainder of the budget year on pages 22-24.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See also in javascript:atmmWindow('viewextf.asp?

x=1&p=%2FFILEROOM%2FCABBBIWEBFORM%2FDRAWER14%2FGENERAL%2FDATA0004%2F00004418%2EPDF&m=ที่ นร ๐๕๐๕/๑๑๘๘๗ ลว. ๕ เม.ย. ๒๕๖๐ เรื่อง รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๐')

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Thailand's Economic Outlook 2016: April, p.38. <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...>
(<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: There is the economic classification shown on page 38. The other classifications are not shown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1\(20\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1(20).pdf)) http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/PPT\(3\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/PPT(3).pdf)) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: 1. There is no information found on individual programs. 2. THAILAND'S ECONOMIC OUTLOOK 2016 : APRIL เดือนเมษายน p24

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1\(20\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1(20).pdf)) http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/PPT\(3\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/PPT(3).pdf)) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: THAILAND'S ECONOMIC OUTLOOK 2016 : APRIL เดือนเมษายน p. 36-38

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1\(20\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/1(20).pdf)) http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file... ([http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/PPT\(3\).pdf](http://www.fpo.go.th/FPO/member_profile/it-admin/upload/file/PPT(3).pdf)) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: THAILAND'S ECONOMIC OUTLOOK 2016 : APRIL เดือนเมษายน p. 38

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Thailand's Economic Outlook 2016: April (p.38) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...>
(<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: On page 38 of the MYR there is information on revenue from Revenue Department, Excise Department, Customs Department, State-own Enterprises, and others. The 'others' category is 12.36% of the total revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: "Other" includes very special revenue items and small fees collected by line agencies.

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
d. (0) No, estimates of government borrowing and debt have not been updated.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Thailand's Economic Outlook 2016: April (p.40) <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...>
(<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=11236>)

Comments: Researcher: On page 40 the information on the composition of total debts is shown. However, there is no comparison with the originals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Situation Report does not meet minimum OBS criteria for a YER. Fiscal Policy Office (front page leading the Fiscal Situation reports) <http://www.fpo.go.th/FPO/index2.php?mod=Content&file=content...> (<http://www.fpo.go.th/FPO/index2.php?mod=Content&file=contentview&contentID=CNT0016751&categoryID=CAT0000134>) Fiscal Situation Report (Oct 2015-Sept 2016) - p.17 <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=12159>)

Comments: Researcher: In the YER, there is expenditure as economic classification. But there is no other classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER05/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER05/GENERAL/DATA0000/00000161.PDF>)

Comments: Researcher: There is no program level information provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Situation Report and the Fiscal Risk Statement do not meet minimum OBS criteria for a YER. Fiscal Risk Statement 2015. <http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER05/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER05/GENERAL/DATA0000/00000161.PDF>)

Comments: Researcher: On page 17-18 there is information of the enacted and the actual revenue gained with narratives of the results.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Fiscal Situation Report and the Fiscal Risk Statement do not meet minimum OBS criteria for a YER. Fiscal Risk Statement 2015. pages 17-18. <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Situation Report and the Fiscal Risk Statement do not meet minimum OBS criteria for a YER. <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=12159>) Fiscal Situation Report FY 2016 (Oct 2015-Sept 2016) p. 15

Comments: Researcher: On page 15 there is information on individual sources of revenue: VAT, corporate tax, personal income tax, petroleum income tax, specific business tax, inheritance tax, stamp duty, other income, fuel oil, car taxes, beer tax, tobacco tax, alcohol tax, tax on beverage, motorcycle taxes, battery tax, electricity tax, and other taxes, import and export tax, state-own enterprises, department of treasury. The amount is at least two-thirds of all revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Situation Report and the Fiscal Risk Statement do not meet minimum OBS criteria for a YER. <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Comments: Researcher: Information comparing of borrowing and debt estimates and the actual are presented in the Fiscal Risk Statement Report 2015, see pages 21-22. There is also a narrative to the explain the results.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Situation Report and the Fiscal Risk Statement do not meet minimum OBS criteria for a YER. Fiscal Risk Statement 2015, pages 11-12. <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>).

Comments: Researcher: The information is there along with narratives.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

IBP comment: According to OBS methodology, since the Fiscal Situation Report and the Fiscal Risk Statement do not meet minimum qualifications as Year End Reports, this response is changed to 'd'.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Comments: Researcher: There is no discussion of non-financial data, input and outcomes.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Comments: Researcher: There is no information on non-financial data regarding expected results and actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Comments: Researcher: Such information is not found in the documents investigated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)

Comments: Researcher: Such information is not provided in the documents investigated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Fiscal Risk Statement 2015 and the The Performance and Expenditure Report 2015 do not meet minimum OBS criteria for a YER.
<http://www.fpo.go.th/FPO/modules/Content/getfile.php?content...> (<http://www.fpo.go.th/FPO/modules/Content/getfile.php?contentfileID=10833>)
<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER05/GENERAL/...>
(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER05/GENERAL/DATA0000/00000161.PDF>)

Comments: Researcher: There are two reports: 1) Fiscal Risk Statement 2015. This has crucial budgetary information along with forecasts, plans for the future, policy recommendations for the subsequent budget year. 2) The Performance and Expenditure Report 2015. This has only the amount of expenditure used in each quarter of the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.oag.go.th/en/home> (<http://www.oag.go.th/en/home>)

Comments: Researcher: The Office of the Auditor General Thailand usually audits on compliance and financial matters. However, the latest Audit Report that was released to the public was for 2011. Since then, the Office has focused on producing reports on specific cases of interest rather than a yearly report.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The SAI, called the office of the Auditor General in Thailand, has conducted all three types of audits. For performance audit, the OAG actually selects some individual programs. Usually the AR is part of Performance Report of the office of the Auditor General which it can be accessed by the office's website. The draft 2015 AR report came in the office's website in December 2016.

Government Reviewer

Opinion: Not Qualified

Researcher response: The information focuses on compliance audits and financial audits. I cannot find performance audit information. Ora-Orn Poocharoen2017/08/10See page 13-14 of the Draft Audit Report 2015 at <http://www.oag.go.th/sites/default/files/files/reportaudit/O...>
(http://www.oag.go.th/sites/default/files/files/reportaudit/OAGReport58_draft_100y_part1_0.pdf<http://www.oag.go.th/th/node/2956>The) score was changed to "b".

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.oag.go.th/en/home> (<http://www.oag.go.th/en/home>)

Comments: Researcher: The latest Audit Report that was released to the public was for 2011. Since then, the Office has focused on producing reports on specific cases of interest rather than a yearly report.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: According to the 2015 Performance Report of the office of the Auditor General (draft), more than two-thirds of total expenditure has been audited. <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>)

Government Reviewer

Opinion: Not Qualified

Researcher response: We agree with the reviewer and have revised the answer to 'b'.

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.oag.go.th/en/home> (<http://www.oag.go.th/en/home>)

Comments: Researcher: The latest Audit Report that was released to the public was for 2011. Since then, the Office has focused on producing reports on specific cases of interest rather than a yearly report.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Actually all expenditures allocated to extra budgetary funds has been financially audited yearly. This may be exception for the small fund units.

Government Reviewer

Opinion: Not Qualified

Researcher response: Based on the Draft Audit Report 2015, I have changed the answer to be 'b'. Examples of extra-budgetary funds audited are the national health pension fund (p.28), the health promotion fund (p.29), and social insurance fund (p.63).

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.oag.go.th/en/home> (<http://www.oag.go.th/en/home>)

Comments: Researcher: The latest Audit Report that was released to the public was for 2011. Since then, the Office has focused on producing reports on specific cases of interest rather than a yearly report.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The executive summary of the AR were in pages 23-25 of the 2015 Performance Report of the Office of Auditor General (Draft). <http://www.oag.go.th/th/node/2956> (<http://www.oag.go.th/th/node/2956>)

Government Reviewer

Opinion: Not Qualified

Researcher response: We agree with the reviewer and have changed the answer to be 'a'.

101: 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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.

- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.oag.go.th/en/home> (<http://www.oag.go.th/en/home>)

Comments: Researcher: The Audit Report is not produced yearly. The executive does act on recommendations made by specific Auditor General's reports but does not report back on steps made.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.oag.go.th/en/home> (<http://www.oag.go.th/en/home>)

Comments: Researcher: Neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is no IFI in Thailand

Comments: Researcher: There is no IFI in Thailand.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Parliamentary Budget Office <http://www.parliament.go.th/ewtadmin/ewt/parbudget/main.php?>...

(<http://www.parliament.go.th/ewtadmin/ewt/parbudget/main.php?filename=index>) For example, the Office produced and published a report analyzing the EBP. http://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_li... (http://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=279)

Researcher response: In late 2015, the National Reform Council submitted a draft of Parliamentary Budget Office Bill to government to consider, however the cabinet has returned it back to consider several questions commented by some government office. This bill proposes to set up an independent fiscal organization to conduct budget analysis. However, since then this draft has never been resubmitted. In Thailand the cabinet must approve the draft bill before submitting to the National Assembly. For the report mentioned by government reviewer, it has been done by the parliamentary office's staff. The report showed the summary and simple analysis of the budget. For this reason, score "c" can be selected.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: there is no IFI in Thailand

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: PBO produced a report assessing the budget policy, formation and execution. However, the office does not provide its own macroeconomic assumption.

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: there is no IFI in Thailand

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: there is no IFI in Thailand

Comments: Researcher: there is no IFI in Thailand

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: c. (33)

Sources: There are no "pre-budget debate" process in Thailand. The full legislature and scrutiny committee will debate budget in "enacted budget" process

Comments: Researcher: There are no "pre-budget debate" process in Thailand. The full legislature and scrutiny committee will debate budget in "enacted budget" process

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Sub committee on Economic, Financial, and Fiscal Affairs invites BOB's executive to debates on upcoming budget in many occasions. This is before the tabling of EBP.

Researcher response: There is no rule to have pre-budget debate, however the Sub-committee can invite any government staff to give information. For this reason, we changed the score to "c".

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: FY 2016-17, the legislature receives the Executive's Budget Proposal on 23rd June 2016 On 7 June 2016, the Cabinet approves the draft budget proposal. On 23 June 2016 the legislature debates on the EBP. <http://www.radioparliament.net/parliament/viewNews.php?nId=6...> (<http://www.radioparliament.net/parliament/viewNews.php?nId=6054#.WYyCRXcjEo8>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The legislature approves the budget on 8 September 2016.FY 2016-2017 start on 1 October 2016.

Comments: Researcher: The legislature approves the budget on 8 September 2016.FY 2016-2017 start on 1 October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The legislature does not have any authority in law to amend the Executive's Budget Proposal. The legislature can only accept or reject the budget proposal. Currently Thailand is using a temporary constitution, since the military rule. Thus these practices are unclear.

<http://www.ratchakittha.soc.go.th/DATA/PDF/2557/A/055/1.PDF> (<http://www.ratchakittha.soc.go.th/DATA/PDF/2557/A/055/1.PDF>)

Comments: Researcher: The legislature does not have any authority in law to amend the Executive's Budget Proposal. The legislature can only accept or reject the budget proposal. It shows in Constitution of the Kingdom of Thailand 2007, article 166-170

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The legislature has the right to reduce spending in the EBP, but they have no right to increase any item.

Researcher response: Article 114 of the new Thai Constitution (6 April 2017) stipulates that parliament members cannot change or increase the proposed budget. But they can reduce the budget, except of debt payments, interest payments, and expenses stipulate in law.

<http://www.ratchakittha.soc.go.th/DATA/PDF/2557/A/055/1.PDF>... (<http://www.ratchakittha.soc.go.th/DATA/PDF/2557/A/055/1.PDF>However), the OBS research cut-off date is 31st December 2016. For this reason, practice prior to the new constitution is valid for this question and answer "d" remains appropriate.

IBP comment: According to the cited 2007 Constitution, which is the one reviewed for the period of this OBS 2017, during the review of the EBP the House of Representatives, "may submit a motion reducing or abridging the expenditures" with limitations. See http://library2.parliament.go.th/giventake/content_cons50/co... (http://library2.parliament.go.th/giventake/content_cons50/cons2550e-ca.pdf) (p. 100). The score is therefore revised to a 'c'. This is in agreement with the comment from the Government Reviewer. The new constitution will be reviewed in the next round of the OBS.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.komchadluek.net/news/politic/241410> (<http://www.komchadluek.net/news/politic/241410>)

Comments: Researcher: The above news confirms that some parts of the proposed budget for FY 2016/2017 were amended by the legislature. In total 17,980,242,800 baht was reduced from certain programs and moved to other programs. In total the budget was not cut. The move of budget was to support various agencies such as the judiciary, independent agencies, emergency funds, universities, and the police. The rationale was to better align the budget with the 20 Year Strategic National Plan and the 12th National Economic and Social Development Plan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.komchadluek.net/news/politic/241410> (<http://www.komchadluek.net/news/politic/241410>)

Comments: Researcher: Yes, the finance committee in the legislature examined the proposed budget and made recommendations for change. However, they did not produce a public report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Budget Scrutiny Committee has around three months to examine EBP. Then they produce and publish the report before the 2nd and 3rd hearings when the EBP is adopted. See an example at http://library.senate.go.th/document/mSubject/Ext43/43832_00... (http://library.senate.go.th/document/mSubject/Ext43/43832_0001.PDF). Moreover, in the webpage of Budget Scrutiny Committee, there is a link to see live broadcast on the debate.

Researcher response: I cannot access the report (the link no longer works). I would be inclined to keep 'c' because the link the government reviewer sent is the Senate's website. I think the Bureau of Budget should have put these reports up on their website as well.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://click.senate.go.th/?p=10833> (<http://click.senate.go.th/?p=10833>) On June 29 - July 3, 2015, the Extraordinary Commission to Consider Draft Budget for FY 2015 provided comments for the budget relate to Ministry of Transport, Ministry of Industry, Ministry of Foreign Affairs, and the Ministry of Science and Technology.

Comments: Researcher: The news report above confirms that there were committees examining particular sectors.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: We interviewed officials from the Bureau of Budget on 19 December 2016, 14:00-17:30. It was explained that the Bureau of Budget conducts assessments of selected projects that have been implemented. However, this is not considered the work of legislative oversight. Currently, Thailand is under military rule and all oversights are done by the military-led executive. The legislature members are appointed by the military, thus they do not function as checks and balance with the military.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Budget Procedures act, B.E. 2502 (1959) In Thai: พระราชบัญญัติวิธีทำงบประมาณ พ.ศ. 2502 Link: http://www.opdc.go.th/uploads/files/Gov_Budget.pdf (http://www.opdc.go.th/uploads/files/Gov_Budget.pdf). The Budget Procedures act, B.E. 2502 (1959), Group 4 : Transfer of Budget Expenditure, Clause 19, Page 8 <http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENER...> (<http://www.bb.go.th/FILEROOM/CABBBIWEBFORMENG/DRAWER07/GENERAL/DATA0000/00000017.PDF>)

Comments: Researcher: Currently, Thailand is under military rule. The Legislature body is appointed by the military in power. Thus the Executive (i.e. military) thus not need the legislature's approval for budget shifts. The law also does not stipulate this.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Currently, Thailand is under the military rule. In practice, the executives do not need to obtain prior approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is no spending without approval from the Parliament. When we have higher-than-expected revenue and would like to increase the spending, we do supplementary budget which has to be approved by the Parliament.

Researcher response: We agree that there is a practice to do so and have changed the score to "b". In terms of law, in the Budgetary Act 1959, Article 17, states that when there is a need to spend more or be in debt higher than what is approved in the Enacted Budget the Cabinet can propose to the legislature. The Executive must also prove the new source of revenue. However, the regulations during military rule were suspended as was the constitution.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Budget Procedures act, B.E. 2502 (1959) In Thai: พระราชบัญญัติวิธีการงบประมาณ พ.ศ. 2502 Link: http://www.opdc.go.th/uploads/files/Gov_Budget.pdf (http://www.opdc.go.th/uploads/files/Gov_Budget.pdf). The Budget Procedures act, B.E. 2502 (1959), Group 4 : Transfer of Budget Expenditure, Clause 19, Page 8

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: We did 2016 and 2017 Budget Transfer Act to transfer unspent fund from agencies to the Central Fund. We cannot reduce the agencies' budget without enacting a Act.

Researcher response: We have amended the answer to be 'b'. The Budgetary Act 2059, Section 4, governs the transferability of funds between agencies. Article 19 states that with the Bureau of Budget's Director's approves funds transfers. The Director cannot transfer funds, unless approved by the Cabinet, in cases where the secret funds are raised, and where new programs are initiated.

<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/...>

(<http://www.bb.go.th/FILEROOM/CABBBIWEBFORM/DRAWER19/GENERAL/DATA0000/00000170.PDF>)

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Interview TBC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-...> (<http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-update.pdf>)

Comments: Researcher: The head of the SAI appointed by the legislature.It (<http://legislature.It>) shows in Office of the Auditor General of Thailand act 1999 article 26-37

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

120: 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?

a. (100) 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 he or she is removed.

b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-...> (<http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-update.pdf>)

Comments: Researcher: The head of the SAI removed by the legislature .It shows in Office of the Auditor General of Thailand act 1999 article 34

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

121: Who determines the budget of the Supreme Audit Institution (SAI)?

a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-...> (<http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-update.pdf>)

Comments: Researcher: The budget of the SAI is recommendation from the SAI to the executive and determined by the legislature. It shows in Office of the Auditor General of Thailand act 1999 article 58. While the SAI proposes its annual budget to the Cabinet, and it is approved by legislature, the Cabinet has power to cut it down. Guidelines say that answer should be "a" if SAI submits budget "directly" to legislature. Besides (as identified in Q.110), the oversight of the legislature is very limited now.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

a. (100) The SAI has full discretion to decide which audits it wishes to undertake.

b. (67) The SAI has significant discretion, but faces some limitations.

- c. (33) The SAI has some discretion, but faces considerable limitations.
d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-...> (<http://web.krisdika.go.th/data/law/law2/%BB44/%BB44-20-9999-update.pdf>)

Comments: Researcher: The SAI has full discretion to decide which audits it wishes to undertake. It shows in Office of the Auditor General of Thailand act 1999 article 4,39 and 42.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
e. Not applicable/other (please comment).

Answer: d.

Sources: In Thailand the Comptroller General's Department oversee and control public expenditure: ensure all government agencies comply with all rules and regulations related to public finances; and supply fiscal information, analysis and advice to ministerial top management and other policy-setting bodies. <http://www.cgd.go.th/cs/internet/internet/%E0%B8%AB%E0%B8%99...>

(<http://www.cgd.go.th/cs/internet/internet/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B8%97%E0%B8%B5%E0%B9%88%E0%B8%84...> page_locale=en_US) The SAI does all the auditing of expenditures. In recent years, the SAI has focused on auditing specific sectors and cases. It has not produced yearly reports for 5 years. But it does produce many topic specific reports each year. <http://www.oag.go.th/home>

(<http://www.oag.go.th/home>) The SAI does provide a list of cases that have been investigated for each year.

<http://www.oag.go.th/sites/default/files/files/portfolio/12...> (<http://www.oag.go.th/sites/default/files/files/portfolio/12.2015090006.1.pdf>)

Comments: Researcher: In Thailand the Comptroller General's Department oversee and control public expenditure: ensure all government agencies comply with all rules and regulations related to public finances; and supply fiscal information, analysis and advice to ministerial top management and other policy-setting bodies. The SAI does all the auditing of expenditures. In recent years, the SAI has focused on auditing specific sectors and cases. It has not produced yearly reports for 5 years. But it does produce many topic specific reports each year. <http://www.oag.go.th/home>

(<http://www.oag.go.th/home>) The SAI does provide a list of cases that have been investigated for each year.

<http://www.oag.go.th/sites/default/files/files/portfolio/12...> (<http://www.oag.go.th/sites/default/files/files/portfolio/12.2015090006.1.pdf>) In Thailand's case, currently there is no 'independent body' to review the audit process of the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The SAI makes several reports in one month on results of investigations in certain sectors. It is assumed that these reports are used by the legislature periodically. <http://www.oag.go.th/home> (<http://www.oag.go.th/home>) <http://www.oag.go.th/th/inspection-results>

(<http://www.oag.go.th/th/inspection-results>) This is example of recent news on SAI's work regarding a case of possible corruption of the Bangkok administration. <http://www.isranews.org/isranews-scoop/item/46691-sukhumpan0...> (<http://www.isranews.org/isranews-scoop/item/46691-sukhumpan01.html>). Another example of how the National Assembly acted upon sources from SAI and others is case of Rolls-Royce scam involving Thai Airways International (THAI). <http://www.nationmultimedia.com/news/national/30304933>

(<http://www.nationmultimedia.com/news/national/30304933>)

Comments: Researcher: The military coup in Thailand since 2014 was legitimised by using corruption as one of the main reasons. Thus the SAI has been given special attention. They have worked mainly on important cases over the past 2 years. The information is used by the military-led executives to curb corruption. Average citizens see this on the news regularly. The cases range from rice policy, land acquisition, to university management. The general public can access all the key cases at <http://www.oag.go.th/th/inspection-results> (<http://www.oag.go.th/th/inspection-results>). In these reports the SAI provides recommendations for ministries to act upon. An example of how the National Assembly acted upon sources from SAI and others is case of Rolls-Royce scam involving Thai Airways International (THAI). <http://www.nationmultimedia.com/news/national/30304933> (<http://www.nationmultimedia.com/news/national/30304933>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Thailand does not have existing laws to support participatory mechanisms in the national budget process. There are other laws that support participation. They are as follows. These laws focus on public participation at the local government level. 1. รัฐธรรมนูญแห่งราชอาณาจักรไทย พ.ศ. 2550 ในหมวดที่ 5 ส่วนที่ 10 มาตรา 87 2. ราชกฤษฎีกาว่าด้วยหลักเกณฑ์และแนวทางการบริหารกิจการบ้านเมืองที่ดี พ.ศ. 2546 3. พระราชบัญญัติว่าด้วยการส่งเสริมและรักษาคุณภาพสิ่งแวดล้อมแห่งชาติ พ.ศ. 2535 4. พระราชกฤษฎีกาว่าด้วยการบริหารงานจังหวัดและกลุ่มจังหวัดแบบบูรณาการ พ.ศ. 2551 5. ระเบียบสำนักนายกรัฐมนตรีว่าด้วยการรับฟังความคิดเห็นของประชาชน พ.ศ. 2548 6. ระเบียบกระทรวงมหาดไทยว่าด้วยการจัดทำแผนพัฒนาขององค์กรปกครองส่วนท้องถิ่น พ.ศ. 2548 7. ระเบียบกระทรวงมหาดไทยว่าด้วยการฟีดแบ็กขององค์กรปกครองส่วนท้องถิ่น พ.ศ. 2548

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: For example, in formulating 2017 Budget Transfer Act, BOB host public hearing on April 7, 2017.

Researcher response: This question considers participation during budget formulation and the Budget Transfer Act is in essence a supplementary budget, which takes place during budget execution and so budget participation around the Budget Transfer Act cannot be considered for this question. For this reason, the score is unchanged.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There are no laws to support public participation at the national level for the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The government set up the 2017 Budget Allocation Strategy. One of the main strategy is to reduce inequality. Therefore, there are workplan and integrating budget plans that focus on the under-privileged. A good example is when the Office of Permanent Secretariat of Ministry of Public Health formulated request for health insurance to cover a sector of population who still has nationality problem (e.g. hill-tribe people), representatives from CSOs and NGOs are actively in the meeting.

Researcher response: The example provided is undertaken by the Ministry of Health and not undertaken by the executive (Ministry of Finance or the Prime Minister's Office for example) and hence cannot be considered for this question. For this reason, "b" is the appropriate score.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met
e. Not applicable (please comment)

Answer: d.

Sources: Thailand does not have laws to support public participation for budget process at the national level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2017 Constitution requires us to do public hearing before tabling the EBP. This will include every aspect of the budget.

Researcher response: The question looks at practice during 2016 and until the OBS research cut-off date of 31st December 2016. For this reason, score "d" is the appropriate response.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: Thailand does not have laws to support public participation for budget process at the national level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: We have started to do so when we engaged in 2016/2017 economic stimulus packages, where villagers propose and monitor the project.

Researcher response: I consider these initiatives ad hoc. It is done only for certain policies/programs with certain target groups. I have changed the score to "c".

IBP comment: IBP acknowledges Government Reviewers comments. However, the question is asking for mechanisms that are an initiative of the Executive and are related to annual budget, operating at the national level. The score was revised from "c" to "d".

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Thailand does not have laws to support public participation for budget process at the national level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As mentioned in the previous question.

Researcher response: I stand by my answer as 'b'. The officials interviewed were not able to give me concrete + systematic evidence of conducting proper concrete steps to incorporate vulnerable individuals to participate during the budget implementation stage.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Thailand does not have laws to support public participation for budget process at the national level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: the investment project and some social development project at the village level.

Researcher response: For example, the National Village and Urban Community Fund Office <http://www.villagefund.or.th/index.aspxVillage> (<http://www.villagefund.or.th/index.aspxVillage>) members jointly govern the funds for small social and investment projects. I've changed the answer to 'c'.

IBP comment: IBP revised the score from "c" to "d". The National Village and Urban Community Fund is not a participatory governance mechanism.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope

- 3. Constraints
- 4. Intended outcomes
- 5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: There is no formal process for public participation that is conducted by the Executive.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The core information are basic information in the budget request.

Researcher response: Information provided prior to the process of engagement should be additional to that included in budget request. For this reason, score "d" remains appropriate.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is not formal participation process, thus citizen's inputs are not recorded systematically and used systematically.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Thailand does not have laws to support public participation for budget process at the national level. Thus there is no systematic process for public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Thailand does not have laws to support public participation for budget process at the national level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Thailand is under military rule since May 2014. There is limited focus on public participation in all aspects of the public sector.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: At least, there must have public hearing for the investment project.

Researcher response: Usually in Thailand, there is participation in the form of providing inputs to general policy ideas or programs and usually not directly related to budget-decisions. However, we have EIA laws, which helps to open up space for dialogue before projects are implemented. I've changed the answer to be 'c'.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Thailand has been under military rule since May 2014. There is limited public participation in all aspects of the public sector.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no engagement with citizens during the pre-budget and approval stages.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no engagement with citizens during the pre-budget and approval stages of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: The Audit Report is not produced. There is no evidence of public hearings on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: a. (100)

Sources: The SAI has an online page where citizens can make suggestions. <http://complaint.oag.go.th/> (<http://complaint.oag.go.th/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: It does not have a formal mechanism to inform the citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: The SAI does not have a formal mechanism for which the public can contribute as respondents or witnesses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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