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, 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.

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/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 directives 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 can be found on the Bureau of Budget website at 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: More specifically, it can be found at 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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments
Comments: 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.

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

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes</td>
<td>All of the numerical data are available in a machine readable format</td>
</tr>
<tr>
<td>b. Yes</td>
<td>Some of the numerical data are available in a machine readable format</td>
</tr>
<tr>
<td>c. No</td>
<td>No</td>
</tr>
<tr>
<td>d. Not applicable</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** c.

**Sources:** The document is in PDF format.

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Produced</td>
<td>Produced but made available online to the public too late (published after the acceptable time frame)</td>
</tr>
<tr>
<td>b. Produced</td>
<td>Produced but made available only in hard copy or soft copy (not available online)</td>
</tr>
<tr>
<td>c. Produced</td>
<td>Produced for internal purposes/use only</td>
</tr>
<tr>
<td>d. Not produced</td>
<td>Not produced at all</td>
</tr>
<tr>
<td>e. Not applicable</td>
<td>(the document is publicly available)</td>
</tr>
</tbody>
</table>

**Answer:** e.

**Sources:** The document is publicly available.

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**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.

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**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. Guidelines and timelines for budget setting for FY 2017
2. Guidelines for integrated and strategic budget setting for FY 2017
3. 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/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA000/0000501.PDF](http://www.bb.go.th/budget_book/preBook/pre-ebook2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA000/0000501.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: 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/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA000/0000501.PDF](http://www.bb.go.th/budget_book/preBook/pre-ebook2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA000/0000501.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.
EBP-1: 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.

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.

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.

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.
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, and the document is downloadable from the news page. The same set of EBP documents is also available on the Bureau of Budget website. 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.

**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. This was available right after the Cabinet presented the proposed budget to the National Legislative Assembly 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. 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, 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. 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.


**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.


**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
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.

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


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.


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


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


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

**Answer:** 23 September 2016

**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

**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.

**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/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).

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

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

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

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 (All the budget documents for FY2017 can be found at 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 oversee 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.


Peer 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

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/ 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.

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/ 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.

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/
Sources: 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...

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


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.

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

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

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

**Answer:** (33)


**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.

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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, รายงานสถานการณ์ด้านการคลังประจำเดือนมิถุนายน 2559 (20 ก.ย. 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

IYRs-3: 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 รายงานรายการแสดงรายการ ประจำเดือนตุลาคม 2558 (23 ต.ค. 2558)


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

**Government Reviewer**
**Opinion:** Agree with Comments

**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.


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

**Government Reviewer**
**Opinion:** Agree with Comments
**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.  


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

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**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

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**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 ประจุ้มนิคมเดือนตุลาคม 2559 (10 ธันวาคม 2559) Fiscal Situation Report for October 2016 (10 December 2016)


**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 สัปดาห์ที่ 23 เมษายน 2560 24 เมษายน 2560 ....... ....... .......

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**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

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**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 เม.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...]  

**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  
**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. There is also a tab showing a very detailed report on disbursement classified by administrative units. [http://www.bb.go.th/bbweb/?page_id=6241](http://www.bb.go.th/bbweb/?page_id=6241) 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


**Comments:** Researcher: THAILAND'S ECONOMIC OUTLOOK 2016 : April (22 ต.ค. 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.”


**Comments:** Researcher: THAILAND'S ECONOMIC OUTLOOK 2016 April (October 2015- April 2016) was published on 22 June 2016.
**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?contentfileID=11236

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

**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.

**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.
**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.

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**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)

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**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’.

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**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.
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.

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.

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


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.

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 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 “รายงานสถานการณ์การคลังประจ าปี งบประมาณ 2558” which translates to Fiscal Situation Report FY 2015. It has analyses on budget implementation results such as total revenue for the FY. 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”)
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](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 “รายงานสถานการณ์ด้านการคลังประจําปี 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](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 (English translation “Report of Work Plan and Budget for Fiscal Year 2015”) [http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401](http://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 “รายงานสถานการณ์ด้านการคลังประจําปี 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](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 (English translation “Report of Work Plan and Budget for Fiscal Year 2015”) [http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401](http://www.fpo.go.th/FPO/index2.php?mod=Category&file=categoryview&categoryID=CAT0001401)

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


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8: Is there a “citizens version” of the YER?
### AR-1: Fiscal Year

**Question:** 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: Availability

**Question:** 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)


**Peer Reviewer Opinion:** Agree

**Government Reviewer Opinion:** Not Qualified

### AR-3a: Date of Publication

**Question:** 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

Sources: 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

c. Answer: c.

Sources: http://www.oag.go.th/th/node/2956

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)

e. Answer: e.

Sources: n/a

Comments: Researcher: n/a
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

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

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.

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.
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. 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.

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/
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.


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.


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)


Comments: Researcher: This document is considered the EBP 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
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)


Government Reviewer
Opinion: Agree

Comments: All functional classification is compatible with COFOG.

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)


Comments: The information are available on table 3-1 to 3-12 in the Budget in Brief.

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)


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/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF

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

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

**Government Reviewer**
**Opinion:** Agree with Comments

**Comments:** Table 3-13

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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/ For example see Ministry of Agriculture at 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.

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**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)


**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?

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

**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...>  
**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?

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

**Answer:** c. (33)

**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

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?

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

**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...>
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.


**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.


**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.
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/CABILIBRARY60/DRAWERO1/GENERAL/DATA0000/00000502.PDF) Table IV-3 Principal Outstanding for External Debt 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.
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.


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)


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.
### 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?

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

**Answer:** c. (33)


**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:** Agree

#### Suggested answer:

**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/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000503.PDF](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)?

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

**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/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000502.PDF](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)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, programs accounting for all expenditures are presented for BY-1.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, expenditures are not presented by program for BY-1.</td>
</tr>
</tbody>
</table>

**Researcher response:** We have decided to give ‘c’. The detailed information on each program's expenditures can be found in Budget Document No. 2. In section 3, which show detailed information on each program's expenditures, the public can get narrative information why the 2017 estimates is different from ones of the 2016.
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)


**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.
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.


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

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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.


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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)

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)


**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/CABILIBRARY60/DRAWERO1/GENERAL/DATA0000/00000502.PDF](http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWERO1/GENERAL/DATA0000/00000502.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?
**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)?

- **(100) Yes, revenue estimates for BY-2 and prior years are presented by category.**
- **(0) No, revenue estimates for BY-2 and prior years are not presented by category.**
- **(0) 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”.

**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).

**Pea Reviewer**
**Opinion:** Agree
**Comments:** As mentioned in earlier comment.

**Government Reviewer**
**Opinion:** Agree with Comments
**Comments:** The link to Supporting Document No. 2 (Green Book) http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000503.PDF

**Researcher response:** The link to Supporting Document No. 2 (Green Book) 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)?

- **(100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.**
- **(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.**
- **(33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.**
- **(0) No, individual sources of revenue are not presented for BY-2 and prior years.**
- **(0) Not applicable/other (please comment).**

**Answer:** a. (100)


**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).
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)


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

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)


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

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)
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)


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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.


**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.


**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.
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/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.


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.
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)

**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).

**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.

**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-operatives 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” 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/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000521.PDF](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/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.
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.
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)


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)


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/WWWBBGO_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)

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).


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.

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.


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)


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)


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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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/

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)


**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:** Agree

**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/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000523.PDF](http://www.bb.go.th/budget_book/e-Book2560/FILEROOM/CABILIBRARY60/DRAWER01/GENERAL/DATA0000/00000523.PDF)

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**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/...)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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**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/...)

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

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

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?
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

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

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

**Answer:** a. (100)


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

---

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

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

**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.

---

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

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

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

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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
66: Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

a. (100) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.
b. (67) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.
c. (33) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.
d. (0) No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.
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: Based on our interview with officials from the Bureau of Budget, mechanisms do exist for consultation with the public. However, these mechanisms are not accessible.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP comment: During an IBP review it is noted that this score changed from ‘a’ to ‘c’ between 2015 and 2017. This is due to an IBP review where the comment box provided on the website is not asking for submissions on the budget process, but just general public contents, which does not qualify as an ‘a’ score in this question.

67: Are “citizens” versions of budget documents published throughout the budget process?

a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
d. (0) No citizens version of budget documents is 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 Citizen's Budget is only produced for the Enacted Budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
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?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?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.


**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

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**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)


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

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

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

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**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**
72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

<table>
<thead>
<tr>
<th></th>
<th>(100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.</th>
<th>(67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.</th>
<th>(33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.</th>
<th>(0) No, In-Year Reports do not present individual sources of actual revenue.</th>
<th>Not applicable/other (please comment).</th>
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<tbody>
<tr>
<td>Answer:</td>
<td>a. (100)</td>
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<tr>
<td>Comments:</td>
<td>Researcher: Information in the in-year reports show actual revenue with various categories.</td>
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</tbody>
</table>

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?

<table>
<thead>
<tr>
<th></th>
<th>(100) Yes, comparisons are made for revenues presented in the In-Year Reports.</th>
<th>(0) No, comparisons are not made for revenues presented in the In-Year Reports.</th>
<th>Not applicable/other (please comment).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Answer:</td>
<td>a. (100)</td>
<td></td>
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<tr>
<td>Comments:</td>
<td>Researcher: Comparisons with the previous year is found for all revenues.</td>
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</tbody>
</table>
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)


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)


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
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.

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)

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)


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:attmWindow('viewextf.asp?x=1&p=%2FFILEROOM%2FCABBBIWEBFORM%2FDRWA...='&th=ธ ส. พ. ๒๕๖๐ เริ่ม รายงานผลการเบิกจ่ายงบประมาณ ประจวบปีงบประมาณ 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)


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).
**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)


**Comments:** Researcher: THAILAND'S ECONOMIC OUTLOOK 2016: APRIL ที่ส่งมาทางระบบ 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)


**Comments:** Researcher: THAILAND'S ECONOMIC OUTLOOK 2016: APRIL ที่ส่งมาทางระบบ 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.

**Answer:** a. (100)


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

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

**Government Reviewer**
**Opinion:** Agree
d. (0) No, the Mid-Year Review does not present individual sources of revenue.

e. Not applicable/other (please comment).

**Answer:** b. (67)


**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.

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**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)


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

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**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.


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**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.


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.


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
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.


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. 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.

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. Fiscal Risk Statement Report 2015, see pages 21-22. There is also a narrative to explain the results.

**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 explain the results.
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?

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</thead>
<tbody>
<tr>
<td>a.</td>
<td>(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.</td>
</tr>
<tr>
<td>b.</td>
<td>(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.</td>
</tr>
<tr>
<td>c.</td>
<td>(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.</td>
</tr>
<tr>
<td>d.</td>
<td>(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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.


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

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

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>a.</td>
<td>(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.</td>
</tr>
<tr>
<td>b.</td>
<td>(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.</td>
</tr>
<tr>
<td>c.</td>
<td>(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.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.


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

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

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>a.</td>
<td>(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.</td>
</tr>
<tr>
<td>b.</td>
<td>(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.</td>
</tr>
</tbody>
</table>
## 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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(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.</td>
</tr>
<tr>
<td>b.</td>
<td>(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.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, estimates of the differences between 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.</td>
</tr>
<tr>
<td>d.</td>
<td>(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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.


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

### 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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a.</td>
<td>(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.</td>
</tr>
<tr>
<td>b.</td>
<td>(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.</td>
</tr>
<tr>
<td>c.</td>
<td>(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.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.


**Comments:** Researcher: Such information is not found 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.


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

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


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

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a. (100)</td>
<td>All extra-budgetary funds within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>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.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No extra-budgetary funds have been audited.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</table>

**Answer:** b. (67)


**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?

<table>
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<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.</td>
</tr>
<tr>
<td>b. (0)</td>
<td>No, the annual Audit Report(s) does not include an executive summary.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** a. (100)


**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.


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?

<table>
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<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, the executive reports publicly on what steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>b.</td>
<td></td>
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</tbody>
</table>
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.


**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.

### 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.


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

### 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:** Not Qualified

**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=6054#WyCRXcJEo8

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>a. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.</td>
<td>100</td>
</tr>
<tr>
<td>b. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.</td>
<td>67</td>
</tr>
<tr>
<td>c. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.</td>
<td>33</td>
</tr>
<tr>
<td>d. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.</td>
<td>0</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</table>

**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.ratchakitcha.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

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

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

**Answer: a. (100)**

**Sources:** 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.

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

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<th>Option</th>
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<tr>
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<tr>
<td>a. Yes, the legislature used its authority in law to amend the Executive’s Budget Proposal, and (at least some of) its amendments were adopted.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.</td>
<td></td>
</tr>
<tr>
<td>c. No, while the legislature has the authority in law to propose amendments to the Executive’s Budget Proposal, no amendments were offered.</td>
<td></td>
</tr>
<tr>
<td>d. No, the legislature does not have any such authority.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
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</tbody>
</table>

**Answer: a. (100)**

**Sources:** 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.
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 any report 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)


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.
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 without obtaining approval from the legislature.
e. Not applicable/other (please comment).

Answer: d.


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
Option: Agree

Government Reviewer
Option: 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.
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)


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/…

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).
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)


Comments: Researcher: The head of the SAI appointed by the 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

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)


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 34. 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.

Answer: a. (100)


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%E0%B8%B2%E0%B8%97%E0%B8%B5%E0%B9%89%E0%B8%84%... (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%89%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/12.2015090006.1.pdf (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.

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/12.2015090006.1.pdf (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)

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 หมวด 5 ส่วนที่ 10 มาตรา 87 2. พระราชบัญญัติการดําเนินการปิดประกาศกิจการรับจ้างพัฒนาเมืองท้องที่ พ.ศ. 2546 3. พระราชบัญญัติการจัดการและบริหารกิจการปิดประกาศกิจการรับจ้างพัฒนาเมืองท้องที่ พ.ศ. 2535 4. พระราชบัญญัติการจัดการและบริหารกิจการรับจ้างพัฒนาเมืองท้องที่ พ.ศ. 2551 5. ระเบียบสำนักนายกรัฐมนตรีว่าด้วยการรับฟังความคิดเห็นของประชาชน พ.ศ. 2548 6. ระเบียบกระทรวงมหาดไทยว่าด้วยการจัดทำแผนพัฒนาขององค์กรปกครองส่วนท้องถิ่น พ.ศ. 2548 7. ระเบียบกระทรวงมหาดไทยว่าด้วยการจัดทำแผนพัฒนาขององค์กรปกครองส่วนท้องถิ่น 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 places 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 standby 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 budge 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 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: Agree

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
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.

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.

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.
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 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.
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 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

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