

Open Budget Survey 2019

Questionnaire

Thailand

April 2020

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 2019

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Comment:

In this website, Thailand's PBS is "วงเงินงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒" the Expenditure Budget Ceiling for FY 2019 which consists of the economic outlook, government revenue forecast, fiscal & budget policy, and expenditure budget structure.

Peer Reviewer

Opinion: Agree

Comments: I agree that the fiscal year of the PBS being evaluated is in 2019 which ranges from October 1, 2018 to September 30, 2019, according to the 2018 Budget Act which is the updated version of the 1959, 1968, 1972, 1974, 1991, and 2000 Budget Acts. The 2018 Budget Act was enacted in 11/11/2018 and can be accessed through: <http://www.bb.go.th/topic-detail.php?id=5649&mid=791&catID=0> According to p. 18 of the 2018 Budget Act, the reasons for enacting the new Act include: (1) outdated laws and (2) the needs to include requirements for strategic planning and performance measurement in preparing and deciding budgets. However, based on the document provided above by the researcher, the PBS document does not exactly spell out policy goals and strategic plan in multiple phases that can be useful in aligning budget with the strategic plan and cultivate meaningful budget debates. This can be seen in p. 2 and 9 of the PBS document. In p.2, the 1st paragraph states that it is necessary to create unbalanced budget for FY 2019 (with Thai Bath 440,000 million deficits) since the government wants to be responsive to the 20-year strategic plan. In the last panel of the table located in p.9, point 4 states that budget ceiling for government priorities is set at Thai Bath 1,672,099 million for FY 2019. This amount will include emergency management, intergovernmental expenditure, and "strategic" and mandatory spending (point 3 in the table). Note that there are no details regarding what priorities in the 20-year strategic plan that will be focused in 2019 and that there are no guidelines or recommended budget ceilings for each strategy written in the 20-year strategic plan and/or department or function. In addition, this PBS statement does not contain "multiple-year budget projection" (or out-years). As can be seen in p. 8 of this document, the PBS statement contains only previous budget (total expenditure, total revenue, debts due to deficits, and debt ceilings), i.e., FY 2018 budget and projected FY 2019 budget.

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. 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

Source:

(<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>) link for FY 2019 PBS

(<http://www.bb.go.th/en/topic-detail.php?id=8323&mid=763&catID=0>) link for Statement for the Annual Budget Expenditures for FY 2019

(<http://www.bb.go.th/en/topic-detail.php?id=8324&mid=763&catID=1148>) link for Draft Bill Annual Budget Expenditures FY 2019

Comment:

The PBS link above shows that the Budget Bureau released PBS file on January 25, 2018, eight months before the new budget year. Also, the Statement for the Annual Budget Expenditures for FY 2019 indicates that the Prime Minister delivered Draft Bill Annual Budget Expenditures FY 2019 to the National Legislative Assembly on June 7, 2018. Thus, the PBS was released publicly before the EBP was introduced to the legislature for five months.

Peer Reviewer

Opinion: Agree

Comments: Based on the dates and timeline listed by the researcher, the PBS statement appears to be released several months prior to budget transmission to the legislature in 6/7/2013. However, there are some concerns. The date of which the PBS document was made (as signed by the Thailand Bureau of Budget (BOB) Director) is January 15, 2018. The date in which the Prime Minister (PM) signed for his acknowledgement is also January 15, 2018. How could the PBS be made and signed on the same date by different units (i.e., PM and BOB) in the Executive Branch?

Government Reviewer

Opinion: Agree

Comments: (http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf) Link for FY 2019 PBS. The PBS was publicly available on January 18, 2018.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

18/1/2018

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Comment:

As mentioned in the previous question, the Budget Bureau published the PBS online on January 25, 2018.

Peer Reviewer

Opinion: Agree

Comments: The source for the answer is actually in this url: <http://bb.go.th/en/topic.php?gid=542&mid=306> which records that the PBS is actually deposited in the Thailand BOB website in 1/25/2019

Government Reviewer

Opinion: Disagree

Suggested Answer: 18/1/2018

Comments: Source: http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf

Researcher Response

Both sources are the same document. However, I would change the date of publication to 18/1/2018.

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:

I determine by looking at the actual date of signing in the document file

Source:
<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Comment:
The PBS FY 2019 was released on the Budget Bureau website three months before the Prime Minister delivered the Draft Bill to the National Legislative Assembly. I think the released time is acceptable.

Peer Reviewer

Opinion: Agree

Comments: <http://bb.go.th/en/topic-detail.php?id=542&mid=306> It appears in this website that the date in which a document is deposited will be clearly recorded. The website reports that the FY 2019 PBS was deposited in the website in January 25, 2018.

Government Reviewer

Opinion: Agree

Comments: Source: http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Source:
<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Comment:
From the Budget Bureau website, the PBS FY 2019 is available only in Thai language.

Peer Reviewer

Opinion: Agree

Comments: The documents for FY 2019 are grouped in the same year. This makes it relatively easy to locate PBS.

Government Reviewer

Opinion: Disagree

Suggested Answer: http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf

Researcher Response

I think the source from the government review is the same as my source.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
<http://www.bb.go.th/topic-detail.php?id=8615&mid=799&catID=0>

Comment:

The PBS is in the PDF format.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Comment:

The PBS file is still publicly available on the official website.

Peer Reviewer
Opinion: Agree
Comments: The PBS document was produced in a PDF file (with classified term) and deposited on Thailand BOB website.

Government Reviewer
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

วงเงินงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Budget Expenditures Ceiling for Fiscal Year 2019)

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0>

Comment:

A title for the PBS in Thai is the Expenditure Budget Ceiling for Fiscal Year 2019 (วงเงินงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒)

Peer Reviewer

Opinion: Agree

Comments: If translated in a verbatim form, the PBS title is as the researcher says, "Budget Ceiling for Fiscal Year 2019". However, judged by the content in the PBS, the PBS title should be, "FY 2019 Budget Resolution" since it contains both revenue and expenditure ceiling as well as projected debts. Below is PBS content in its total 9 pages. p. 1 discusses economic base and 2019 projection and 2019 revenue projection p. 2 discusses projected FY 2019 deficits due to projected revenue and expenditure, and discusses expenditure structure p. 3-4 discusses principles and guidelines used to recommend budget, but do not go into details for strategic plans and their alignment to the budget p. 5 contains a table for economic data and 2019 projection, e.g., GDP, investment, trade, government spending and deficits p. 6 contains a table for major revenues in 2018 and projected major revenue 2019 p. 7 discusses debts that will be created in FY 2019. These debts are mainly due to budget deficits and are internal debts more than external (or foreign) debts p. 8 contains a table for major revenue and expenditure in FY 2018 and projected major expenditure for 2019 to show how FY 2019 unbalanced budget occurs p. 9 contains a table for major expenditure in FY 2018 and projected major expenditure for 2019

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

<http://bb.go.th/en/topic.php?gid=542&mid=306>

Comment:

In this link illustrates the documents of expenditure budget for FY 2019. It does not have any citizens version of the PBS, and all of the information is for the officials.

Peer Reviewer

Opinion: Agree

Comments: Besides, the PBS has the term, "Classified" on top of every page prior to deposited into the BOB website in 1/25/2018. The footnote under the table in p. 8 of the PBS (which shows summary budget) reads, "this is a unanimous consensus derived from meeting among Thailand Bureau of Budget (BOB), Ministry of Finance (MOF), Office of the National Economic and Social Development Council (NESDC), and Bank of Thailand (BOT)." This suggests that budget resolution is not determined by elected officers nor citizen representatives.

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 2019

Source:

(<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074>) the EBP in English

(<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074>) the EBP in Thai

Comment:

The EBP link in English shows a DRAFT BILL ON ANNUAL BUDGET EXPENDITURES FOR FISCAL YEAR 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The answer "FY 2019" is correct, but the document identified by the researcher is not considered, "EBP" according to the OBS's definition. Per the definition of EBP provided in p. 16 of the GUIDE TO THE OPEN BUDGET QUESTIONNAIRE: AN EXPLANATION OF THE QUESTIONS AND THE RESPONSE OPTIONS, the EBP contains: -revenue, expenditure and debt -macroeconomics data -multiple-year budget projection to show outlooks -policy information and policy statements -full explanation of taxation, spending and borrowing plans By the above definition, the document identified by the researcher is not EBP but "drafted bill." The 98 pages of the drafted bills does not contain all information listed above, except for the proposed amount that will be authorized and approved by the legislature and the King organized by Ministry, Departments and Agencies. No policy statements, no government plans, no discussion of macro economy, no debts and no revenue information and discussion (except for annual debt service amount). However, according to the budget timeline found, here: <http://bb.go.th/en/topic-detail.php?id=2564&mid=306&catID=0>, the Executive Branch transmits both "drafted bill " and budget document to the Legislature. According to OBS, the EBP is equivalent to budget document prepared by Bureau of Budget and the Office of Prime Minister containing the information listed above. Based on the definition of EBP provided in p. 16 of the questionnaires, I propose that the EBP for Thailand is Thailand Budget in Brief FY 2019, shown in this link: <http://bb.go.th/en/topic-detail.php?id=7854&mid=544&catID=0> (Thai version) <http://bb.go.th/en/topic-detail.php?id=8319&mid=544&catID=0> (English version) In this document (titled, Thailand Budget in Brief FY 2019- 138 pages in total), there are four sections: (1) Highlights of 2019 Budget, (2) Estimated receipts, (3) Budget expenditure and (4) Government finance. P. 2 of this document states clearly that this document "serves as plans for disbursing the country's funds and managing the government's monetary and fiscal policies and disseminate this important information to the people." This document is a brief version presenting most important information and data from the full-version. The full-version of budget document has six sections and contains more than 1000 pages; they can be accessed in separate section in a PDF file at <http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544>

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English (<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai

IBP Comment

Thank you to the Peer Reviewer's comment. However, based on all of the proposed budget information on the website, the documents qualify as an EBP by OBS standards. See all the EBP supporting documents cited by the researcher here: <http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544>

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
7/6/2018

Source:
<http://www.bb.go.th/en/topic-detail.php?id=8323&mid=763&catID=1148> (Statement for the Annual Budget Expenditures for Fiscal Year 2019)

Comment:
In a Statement for the Annual Budget Expenditures for FY 2019 indicates that the Prime Minister delivered a Draft Bill Annual Budget Expenditures FY 2019 to the parliament on June 7, 2018.

Peer Reviewer

Opinion: Agree

Comments: As mentioned in the previous question, according to FY 2019 budget timeline found in this URL: <http://bb.go.th/en/topic-detail.php?id=2564&mid=306&catID=0>, the Executive Branch submits the drafted budget bill and other budget documents in 7/6/2019. Judging from the information in the timeline, all three things: (1) statement of the annual budget expenditure for FY 2019, (2) drafted budget bill, and (3) budget documents are transmitted to the Legislature in the same day, 7/6/2019.

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

(<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074>) the EBP in English
(<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074>) the EBP in Thai
บันทึกวิเคราะห์สรุปสาระสำคัญร่างพระราชบัญญัติงบประมาณรายจ่าย ประจำปีงบประมาณ พ.ศ. ๒๕๖๒ <http://bb.go.th/en/topic-detail.php?id=7928&mid=544&catID=1074> (June 18, 2018)

Comment:

For Thai version, the EBP had been publicly released on June 6, 2018, before the new budget year for four months. For the other version, a translated EBP was released on September 24, 2018. Also, a summary of the annual budget expenditures draft bill was published on June 18, 2018.

Peer Reviewer

Opinion: Agree

Comments: From this URL: <http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544> there are three types of documents that the Executive Branch made available to the public through its BOB website: (1) Thailand's Budget in Brief - Fiscal Year 2019 (Thai version was deposited in 6 June 2018) (2) Draft Bill on Annual Budget Expenditure Fiscal Year 2019 (Thai version was deposited in 6 June 2018) (3) Statement for the Annual Budget Expenditures for Fiscal Year 2019 (Thai version was deposited in 13 June 2018) The English versions of all of the above documents were deposited

24 Sept. 2018. The FY 2019 budget timeline (in Thai) found in this link: <http://bb.go.th/en/topic-detail.php?id=2564&mid=306&catID=0> states that June 7, 2018: draft budget bills and "other budget documents" are to be transmitted to legislature by this date Aug 30, 2018: draft bill approved or amended by legislature Sept 7, 2018: draft bill sent to the King for his approval FY 2019 starts Oct 1, 2018. Thus, the budget documents and draft bill were considered available the public 3 months and 26 days in advance for the new budget year, but the documents are available to the Legislature approval for 2 months and 24 days prior to their final approval in Aug 30, 2018. (Note that according to the timeline, the "budget documents" are not required to be transmitted to the Legislature, just the draft bill is required.) Note that the English version for all three documents listed above was available 1 week (24 Sept, 2018) prior to the new fiscal year (1 Oct 2018).

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English, released on September 24, 2018.

(<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai, released on June 6, 2018. (<http://www.bb.go.th/topic-detail.php?id=7928&mid=544&catID=1074>) the summary of the annual budget, released June 18, 2018.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
6/6/2018

Source:
(<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074>) the EBP in English
(<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074>) the EBP in Thai

Comment:
The EBP in Thai version was published on June 6, 2018.

Peer Reviewer

Opinion: Agree

Comments: Based on the OBS definition (p. 16 in the Guideline), "The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments." The EBP draft bill in Thai is deposited 6/6/2018. But the English version is deposited 24/9/2018. This information is based on this website: <http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544>

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English, released on September 24, 2018.

(<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai, released on June 6, 2018.

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:
I determine the date of publication of EBP by looking at the released date on the Budget Bureau website.

Source:
(<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074>) the EBP in Thai
(<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074>) the EBP in English

Comment:

If look at the EBP was released publicly on June 6, 2018, and the Statement for the Annual Budget Expenditures for FY 2019 which the Prime Minister delivered to the National Legislative Assembly on June 7, 2018.

Peer Reviewer

Opinion: Agree

Comments: Thailand BOB has a section titled, "Draft Budget Bill" arranged by FY. This section can be accessed through: <http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544> However, although the budget documents and the draft budget bills were deposited in June 6, 2018; the budget statement announced by the PM was deposited in June 13, 2018 for all Thai versions. English versions were deposited Sept 24, 2018.

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English, released on September 24, 2018. (<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai, released on June 6, 2018.

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074>

Source:

<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019, English Version)
<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019, Thai Version)
<http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544> (supporting budget documents)

Comment:

Draft Bill on Annual Budget Expenditures For Fiscal Year 2019 is the EBP which has both in Thai and English versions. In the link (<http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544>) also includes supporting budget documents for the EBP; light-orange book is comparative revenue/expenditure for FY 2017-2019, green book is revenue appreciation for FY 2019, orange books are budget expenditures classified by administrative units, red book is budget expenditures for integration plan, dark yellow book is budget expenditures for strategic plan, and purple book is economic and fiscal outlook for FY 2019.

Peer Reviewer

Opinion: Agree

Comments: According to OBS, the OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments (p.16), the links to EBP are: Draft Bill (Thai Version): <http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074> Budget Statement (Thai Version): <http://bb.go.th/en/topic-detail.php?id=7904&mid=544&catID=1074> Thailand's Budget in Brief: FY 2019 (Thai Version): <http://bb.go.th/en/topic-detail.php?id=7854&mid=544&catID=1074>

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English, released on September 24, 2018. (<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai, released on June 6, 2018.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

(<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074>) in Thai
(<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074>) in English

Comment:

Both EBP versions have only in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English (<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

same as the previous question

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Draft Bill on Annual Budget Expenditures For Fiscal Year 2019

Source:

<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074>

Comment:

The Draft Bill on Annual Budget Expenditures For Fiscal Year 2019 produced by the Budget Bureau under the Office of the Prime Minister. Thus, supporting document to the EBP is Statement for the Annual Budget Expenditures for Fiscal Year 2019 (<http://bb.go.th/en/topic-detail.php?id=8320&mid=544&catID=1074>).

Peer Reviewer

Opinion: Disagree

Suggested Answer: According to OBS concepts and definition of EBP found in the first paragraph and the second to the last paragraph of OBS Questionnaire p.16, respectively, Thailand EBP includes the following documents (by official titles): (1) Draft Bill on Annual Budget Expenditure for Fiscal Year 2019 (2) Statement for the Annual Budget Expenditures for Fiscal Year 2019 (3) Thailand's Budget in Brief for Fiscal Year 2019 (4) Thailand's Budget for Fiscal Year 2019 (Full version, 6 sections)

Government Reviewer

Opinion: Agree

Comments: (<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>) the EBS in English (<http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074>) the EBS in Thai

IBP Comment

Thank you for the peer reviewer's clarification. This is correct that all the referenced documents are considered part of the EBP. See : <http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544>

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

Answer:

a. Yes

Source:

(<http://bb.go.th/en/topic-detail.php?id=7928&mid=544&catID=1074>) the EBP in brief

Comment:

Although this document is not simplified in the way that most CBs assessed in the OBS are - it has a statement saying that it is intended for the public and citizens, and while long (100+ pages) is a summarized version of longer budget documents.

Peer Reviewer

Opinion: Agree

Comments: The URL provided by the researcher is not citizens budget according to the information provide by OBS link. The document the researcher cited is titled, "Record of Key Concepts and Summary for Draft Budget Bill for Fiscal Year 2019" which is used as a summary note for the PM in presenting budget (and was deposited in June 18, 2018 after PM budget presentation). The document has 9 pages in total, contains jargon and technical terms (e.g., strategic area, functional budget, agenda budget) and does NOT have information on how revenue is collected, major policy initiatives, and total debt level in economics perspective section. In contrast, even though it is 9-page long, the document provides ONLY projected economy (i.e., GDP growth), proposed total revenue and expenditure proposed for FY 2019 along with proposed FY 2019 deficit amount that will be financed by borrowing, and proposed 2019 expenditure by spending type (e.g., central budget, intergovernmental expenditure for local governments, and emergency) and Ministry and Department. No detail on tax and revenue sources and no discussion in a big picture for accumulated debts up until FY 2019 and debt service capacity as well as debt ceiling. The annual deficit (which is Thai Bath 440,000 million) is included in this document but is not accompanied with the government's plan briefly describe debt source (internal or foreign) and its impacts on net long-term debt. The "Thailand's Budget in Brief for Fiscal Year 2019" cannot be considered citizens budget according to OBS concept provided in the link above. Page 1 of this document states that this budget version is to disseminate important information to the people. It contains all of the elements listed by the OBS's definition of citizens budget, e.g., economics outlook, revenue source, spending allocation, and policy initiatives (no contact information). However, this document has 137 pages, contains jargon and technical term; and most importantly, this document is the same as those that were transmitted to the Legislative Branch as a "supporting document". Thus, this document is meant to be used and understood by both legislators and citizens who have different knowledge and levels of understanding for government budget. Judging by the content, length and format of this document, the Thailand's Budget in Brief for Fiscal Year 2019 is NOT a citizens budget. The URL for this document is: <http://bb.go.th/en/topic-detail.php?id=7854&mid=544&catID=1074> The correct source for this answer is, <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> which is citizens budget for EBP phase.

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 2019 FY 2019

Source:

(<http://bb.go.th/en/topic-detail.php?id=7854&mid=544&catID=1074>) the EB in Thai
(<http://bb.go.th/en/topic-detail.php?id=8319&mid=544&catID=1074>) the EB in English

Comment:

The links above are the EBs of Thailand and illustrate the Fiscal Year 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The answer is FY 2019, but the document identified by the researcher is NOT enacted budget, it is a budget document (official titled, "Thailand's Budget in Brief for Fiscal Year 2016) which was transmitted to the Legislative in June 7, 2018 and was deposited in the Thailand BOB website in June 6, 2018. If this is "enacted budget," as assumed by the researcher, how could this document be deposited in the website PRIOR to the Legislative approval date, Aug 30, 2018? The correct "enacted budget" can be found through this link: <http://bb.go.th/en/topic-detail.php?id=8560&mid=311&catID=0> The official title of this enacted budget is, "Budget in Brief - REVISED VERSION (this term is in red color text) according to Annual Budget Law for Fiscal Year 2019 (2562 BE)." This enacted budget was deposited in the Thailand BOB website in 20 December 2018 at 2:00 pm local time.

Government Reviewer

Opinion: Agree

Researcher Response

For peer review, both links are the same source but different URL.

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

17/9/2018 30/8/2018

Source:

([https://www.senate.go.th/view/1/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%A5%E0%B8%B0%E0%B9%80%E0%B8%AD%E0%B8%B5%E0%B8%A2%E0%B8%94%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%8A%E0%B8%B8%E0%B8%A1/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B9%81%E0%B8%A3%E0%B8%81/cm42505/TH-TH\) for the National Legislative Assembly approved](https://www.senate.go.th/view/1/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%A5%E0%B8%B0%E0%B9%80%E0%B8%AD%E0%B8%B5%E0%B8%A2%E0%B8%94%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%8A%E0%B8%B8%E0%B8%A1/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B9%81%E0%B8%A3%E0%B8%81/cm42505/TH-TH) for the National Legislative Assembly approved) (<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF>) The King endorsement

Comment:

The National Legislative Assembly had approved the Draft Bill on August 30, 2018, then, it was sent to the palace for the endorsement. Finally, the King endorsed the EB on September 15, 2018 and released on Ratkitcha on September 17, 2018.

Peer Reviewer

Opinion: Agree

Comments: As the researcher pointed out the budget is approved by the legislature in 30/8/2018 but this is not a legally enacted budget until the palace endorses the budget bill in 07/09/2018. As a result, I would say that the budget is legally enacted in 07/09/2018. This timeline is shown by budget instruction and timelines issued by BOB and was deposited in its website: <http://bb.go.th/en/topic-detail.php?id=2564&mid=306&catID=0>

Government Reviewer

Opinion: Agree

Researcher Response

I agree with peer review.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF>

Comment:

"๑๗ กันยายน ๒๕๖๑" is September 17, 2018, that the EB had been published online before the budget has been enacted for two weeks.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Between two weeks and six weeks after the budget has been enacted

Comments: The enacted budget (EB) was deposited in the Thailand's Legislature Record Clearinghouse website:

http://www.mratchakitcha.soc.go.th/search_result.php in 17/09/2018. (However, this enacted budget was not deposited in the Thailand's BOB until 20/12/2018.) Given that the budget bill must be approved by the palace in 07/09/2018, the EB is made available to the public through Thailand Legislature website less than 2 weeks after budget enact (i.e., answer a). However, if we consider that EB was approved by the Legislature in 30/08/2018, the EB is made available to the public through Thailand Legislature Clearinghouse website between 2 weeks and six weeks after the budget is enacted (which is answer b)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comment. In the OBS methodology, there is allowance given for governance systems that have an enactment date (a ratification required to implement the budget) that is after the legislative approval. In this case, since the budget was enacted by September 7, 2018, the approved bill was posted within two weeks. The researcher's response of A is confirmed.

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

17/9/2018

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF>

Comment:

The full online EB is published on 17/09/2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Originally, the Thai EB will first publish at "Ratkitcha" the Royal Thai Government Gazette website. I determine by searching the date of publication on this site.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF>

Comment:

I determine the date of the EB publication from the Royal Thai Government Gazette.

Peer Reviewer

Opinion: Agree

Comments: The correct title for this website is, "สำนักพิมพ์คณะรัฐมนตรีและราชกิจจานุเบกษา" (สคร) or "Cabinet and Royal Gazette Publishing Office" (CGPO). Its URL is <http://www.mratchakitcha.soc.go.th/alert.html> To search for FY 2019 EB, type, "งบประมาณรายจ่าย" (or Budget) and then the FY 2019 EB will be shown as the most recent document under this keyword along with the date deposited (which is Sept 17, 2018).

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF>

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF> (the Royal Thai Government Gazette website)

<http://bb.go.th/en/topic3.php?catID=1151&gid=862&mid=545> (Budget documents)

Comment:

This is the Royal Thai Government Gazette website that will publish every important law.

Supporting documents, noted as revised (approved) versions of the budget proposal documents, are also available on the Budget Bureau's website:

<http://www.bb.go.th/topic3.php?gid=862&mid=545>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<http://bb.go.th/en/topic-detail.php?id=7854&mid=544&catID=1074>

Comment:

The EB has only PDF format.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, "No" since there is no Excel file for budget data, but please note that the source for this answer is not correct. The document referred by the researcher through the URL above is budget document by the Executive Branch; it was not approved by the Legislature and endorsed by the Palace. The correct sources of the EB are <http://bb.go.th/en/topic.php?gid=548&mid=311> for Thai version and <http://bb.go.th/en/topic2.php?gid=549&mid=312> for English version Both documents are in page, "Budget Bill" (พ.ร.บ.) of the BOB website.

Government Reviewer
Opinion: Agree

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

(<http://bb.go.th/en/topic-detail.php?id=7854&mid=544&catID=1074>) the EB in Thai

(<http://bb.go.th/en/topic-detail.php?id=8319&mid=544&catID=1074>) the EB in English

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer but, again, please note that the sources provided by the researcher above are NOT EB, they are one in 4 elements of the EBP (i.e., Thailand's Budget in Brief for FY 2019, i.e., budget document by the Executive Branch) The correct sources for EB in Thai and English are: <http://bb.go.th/en/topic.php?gid=548&mid=311> for Thai version and <http://bb.go.th/en/topic2.php?gid=549&mid=312> for English version Both documents are in page, "Budget Bill" (พ.ร.บ.) of the BOB website.

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Annual Expenditure Budget Act FY 2019 Annual Expenditure Budget Act FY 2019

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/071/T1.PDF>

Comment:

"พระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒" is an Annual Budget Expenditures Act for FY 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

Budget in Brief: <http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0>

<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0>

Comment:

In those links is the citizens version of the EB: consisting of expenditure budget classified by strategies, and has some important details "What people benefit from the budget allocation" from each strategies.

More details are provided in the Citizens Version of the Budget in Brief.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: This is the citizens budget for the EBP phase since it does not say that this is the "budget bill" or (พ.ร.บ.). In FY 2018, there are two citizens budgets; one is the EBP and another is EB with the term, (พ.ร.บ.) (or budget bill in parenthesis). If the BOB is consistent, it means that citizens budget for FY 19 is available only for EBP phase.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer for this clarifying comment. The correct link to the approved version of the Citizen's Budget is here:
<http://bb.go.th/en/topic-detail.php?id=8559&mid=545&catID=1151> (Published October 1, 2018)

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 2019 FY 2019

Source:

Budget in Brief (of the Enacted Budget):

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0>

<http://www.bb.go.th/topic-detail.php?id=8561&mid=312&catID=0> (in English)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The answer is FY 2019, but the CB is another document to me and its URL is <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> Note that this is CB version of EBP, there is no CB version of EB as BOB did for FY 2018. There are 2 reasons I disagree with the researcher that the Thailand's Budget in Brief (TBB, hereafter) for FY 2019 is a CB. First, according to the definition of CB stated in p. 23 of the OBS Questionnaires, the CB should have following characteristics: a. non-technical presentation, b. designed to reach and be understood by the large segment of population, c. presents key public finance, d. written in accessible language, e. incorporates visual elements to help nonspecialist readers understand the information. Up on consulting this definition and take a look at several examples provided by the OBS, I believe that the TBB is not CB since except for point (c.), it does not have any of the characteristics listed here. The 138- page long TBB uses technical languages all over (e.g., area, agenda, function where people outside of BOB, BOT, NSEDB, and MOT would not understand) and was transmitted to Legislature along with draft bill. I don't think that the citizens version should be the same as the parliamentary version. Furthermore, although the TBB has pie charts and tables, there is no other graphic such as Thailand map and the content in the pie chart an graph is too technical to understand by layman. For example, in p. 48 of the TBB (for EBP) identified by the researcher, the table says , "this is a draft budget" or the footnote in p. 59 of the document says that, this budget classification is according to those used by of Government Finance Statistics (GFS) 2014. I believe that the TBB is actually equivalent to a, "Summary Budget" used by federal, state and local governments in the U.S. to present a big picture of budget allocation while the Detail Budget is equivalent to the six sections of Thai Budget (which has more than 1000 pages in total). The classification summary and detail budget can be found in the following textbook: Mikesell, J.L. (2014). Fiscal administration: Analysis and applications in the public sector (9th ed.). CA: Thompson: Wadsworth.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments about the Budget in Brief and the Peoplewatch documents. The PeopleWatch, however, only highlights sectoral priorities, and not overall fiscal values of the budget (total revenue, expenditure, deficit), therefore as a stand-alone document it is not a CB. However, while the Budget in Brief is not as simplified as the PeopleWatch document, it does contain core elements of a Citizen's Budget by OBS standards - it's stated purpose is to be a simplified version of the budget for citizens, and it includes charts and graphics that simplify budget figures. As compared to other citizen versions of documents, it is long and the language is not as simplified as other citizen versions, but as it meets these core criteria, in this OBS it is accepted as a citizen version of the document.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

Budget in Brief (of the Enacted Budget):

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (also in English <http://www.bb.go.th/topic-detail.php?id=8561&mid=312&catID=0>)

Thai version published October 1, 2018

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: The CB that is available is for EBP. My source is different than the researcher's since I view that TBB is "summary budget" used by parliamentary and the Executive Branch. The CB for EBP is <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0>. This CB for EBP was published 30/11/2018. Since the EBP was made available online 06/06/2018, this CB is too late according to the timeliness Table in p. 2 of the Open Budget Survey Guidelines on the Public Availability of Budget Documents, CB must be available.... In the same timeframe as the document which the Citizens Budget corresponds to (e.g., the Citizens Budget of the Enacted Budget must be released to the public no later than three months after the legislature approves the budget). In conclusion, the CB for EBP (available online: Nov.30,2018) was made available online 5 months and 24 days after the EBP was available online in June 6, 2018.

Government Reviewer

Opinion: Agree

Comments: Other CB documents for Enacted Budget include (<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0>) "What do people get from budget allocation" (<http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796#>) "Highlight of FY 2019 Budget Expenditure in each sector"

IBP Comment

Thank you for the reviewer comments. See the response on CB-1, which confirms that the Budget in Brief is considered the citizen budget for this round of the OBS.

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

01/10/2018 30/11/2018

Source:

Budget in Brief (of the Enacted Budget):

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (also in English <http://www.bb.go.th/topic-detail.php?id=8561&mid=312&catID=0>)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 30/11/2018 (as a CB for EBP) Source: <http://www.bb.go.th/peoplewatch/topic.php?gid=565&mid=338> Note: even if the researcher views that TBB (Thailand's Budget in Brief for FY 2019) is CB for EB, that date provided by the researcher is not correct. The date in which this revised TBB (which is in EB phase) is available is 20/12/2018 according to this URL: <http://www.bb.go.th/topic.php?gid=548&mid=311>

Government Reviewer

Opinion: Agree

Comments: Other CB documents for Enacted Budget published on 30/11/2018 <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> <http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796#>

IBP Comment

Thank you for the reviewer comments. See the response on CB-1, which confirms that the Budget in Brief is considered the citizen budget for this round of the OBS. The timestamp at the bottom of the page shows that the original version of the document was posted on October 1, 2018, and then revised again on December 20, 2018. As the original posting date is within three months of the budget being enacted (in September) this is considered the publication date for this question. The researcher's response is confirmed.

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:

Datestamp on website I determine the date of the CB publication by the released date on the Budget Bureau website.

Source:

Budget in Brief (of the Enacted Budget):

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (also in English <http://www.bb.go.th/topic-detail.php?id=8561&mid=312&catID=0>)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my source is, <http://www.bb.go.th/peoplewatch/topic.php?gid=565&mid=338>

Government Reviewer

Opinion: Agree

Comments: <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> <http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796#>

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> <http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796>

Source:

Budget in Brief (of the Enacted Budget):

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (also in English <http://www.bb.go.th/topic-detail.php?id=8561&mid=312&catID=0>)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> The title of this document is, "What Do Population Obtain from Budget Allocation in FY 2019 (BE 2562)" or ประชาชนได้อะไร จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562

Government Reviewer

Opinion: Agree

Comments: CB documents for enacted budget <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0>
<http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796#>

IBP Comment

See the Researcher's comments on the previous CB questions.

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Thailand's Budget in Brief Very Brief Important Policies "What people benefit from budget allocation?" FY 2019

Source:

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (Budget in Brief)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The title of this document is, "What Do Population Obtain from Budget Allocation in FY 2019 (BE 2562)" or ประชาชนได้อะไร จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562 Source: <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0>

Government Reviewer

Opinion: Agree

Comments: Other CB documents for Enacted Budget "What do people get from budget allocation" (<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0>) "Highlight of FY 2019 Budget Expenditure in each sector" (<http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796#>)

IBP Comment

Thank you for the reviewers' comments. Please refer to the Researcher's comments on the previous CB questions.

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 Budget is produced and which budget document it simplifies.

Answer:

Enacted Budget the Enacted Budget corresponds to the CB FY 2019.

Source:

Budget in Brief (Revised)

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0>

Comment:

The information provided in the CB is about goals, projects and targeted groups for each strategies.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Executive Budget Proposal (EBP) as specified by the title of the document shown in this website.:

<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> The document has 7 pages. P. 1 described % of budget allocated to each of the 6 strategies and central government administration. P. 2 provides graphic of 15 service functions (e.g., natural resource, defense, education, research and technology development, health) and Thai map but does not tell how much resource of % of budget allocated. P. 3 or different parts of the map receiving budget in %. P. 3- 7 describe mission of each service function without long-term goals or annual objectives.

Government Reviewer

Opinion: Agree

Comments: <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> <http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796#>

IBP Comment

Thank you for the reviewers' comments. Please refer to the Researcher's comments on the previous CB questions.

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 2018

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx>

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>

Comment:

"รายงานสถานการณ์ด้านการคลัง ประจำเดือน" Monthly Fiscal Situation Report is IYRs which produces by Fiscal Policy Office under the Ministry of Finance. The report mainly consists of the revenue situation, expenditure situation by the major ministries, and also the fiscal status of the government.

Peer Reviewer

Opinion: Agree

Comments: However, the source of the document is different. To me, the IYRs are not the one provided by the lead researcher. According to the definition of IYRs provided in p. 25 of the OBS Guideline, the IYRs are: In-Year Reports are issued during the year as the budget is being executed. They are intended to show the executive's progress in implementing the budget. They typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury. The

document provided by the lead researcher does not have actual budget disbursement data listed by individual administrative unit (i.e., Ministry, Department and Agency). It rather has a paragraph or two that discuss the big picture of expenditure and debt to date as related to economy. This document is reported by The Fiscal Policy Office, Ministry of Finance. To me the IYRs document can be accessed through <https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html> (page 10, Oct 6, 2018). The title of the page is, ผลการเบิกจ่ายเงินงบประมาณ (or Outcomes of the Budget Disbursement and Execution-OBDE). This section is reported and maintained by the Controller General's Department, Ministry of Finance. The IYRs are reported on both weekly and monthly bases. Usually, The IYRs are reported in Excel spreadsheet format with 9 worksheets for each weekly or monthly IYR. In the first worksheet reports the top largest departments obtaining total THB 1000 million combined, which are reported in bar charts along with the number of budget disbursement to date. The second worksheet reports the top smallest departments obtaining total THB 1000 million combined which are reported in bar charts along with the number of budget disbursement to date. Worksheets 3-8 report budget disbursement data by Ministry, Department and Agency, Capital Investment for Large Projects Totally Combined to THB 1000 million, State-enterprises, Province as Directly Requested Through Projects or Programs, and Operational Budget to Province Allocated through Central Government Budget. The last worksheet is government funds and revolving funds to supports some programs, e.g., National Health Insurance Fund, Mid-and Small-Sized State Enterprises's Supporting Fund, etc. The budget disbursement data are arranged from smallest to the largest. Worksheet 3, 4, and 6, the budget disbursement is segregated into operational outlay, capital outlay, and total outlay. Furthermore, in each lines of the budget disbursement data, the appropriated budget for the entire FY is reported along with % budget variance to show whether the administrative units are over-spending or under-spending to the date report.

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> (Fiscal Situation Report)

Comment:

The links above indicate Fiscal Situation Reports in 2018. However, the released dates of the reports were delayed between 1-3 months.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered

Comments: As mentioned in the previous comment, the ผลการเบิกจ่ายเงินงบประมาณ (or Outcome of Budget Disbursement and Execution-OBDE) is issued once a week on Friday AND once a month on the last working day of a month. see page 7:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 For example, in July, the last day of the month is July 31, 2018, the OBDE is issued on Tuesday, July 31, 2018. The monthly OBDE is correspondent to working day, thus, if the last day of the month is Sunday, the OBDE is issued two days before the end of the day. For example, in June, the last day of the month is Saturday June 30, 2018; the monthly OBDE is issued in Friday, June 29, 2018 (even though the title printed in the document indicates that the budget status report is for the end of June). The following one is July 6, 2018. The report period stated in the Excel file document for this July 6 is for a weekly basis. (see page 7 of that link) Thus, the OBDE is issued within one month of the period covered (i.e., real time for Thailand).

Government Reviewer

Opinion: Agree

Comments: In addition, Expenditure and Efficiency Report is released every quarter within three months after the period covered. source: first quarter FY2018: http://www.cabinet.soc.go.th/doc_image/2561/993278273.pdf second quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf third quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993292853.pdf

Researcher Response

I think we can use ผลการเบิกจ่ายเงินงบประมาณ (or Outcome of Budget Disbursement and Execution-OBDE) as a complement to the Fiscal Situation Report because the OBDE does not explain in narrative. However, I do agree with new sources from the government review. The score is 'c.'

IBP Comment

During an IBP cross-country consistency check, the Outcome of Budget Disbursement and Execution can be considered a supporting document to the IYR, consistent with other countries where budget execution information is released in tables or portals on a more frequent basis than the narrative IYR. Based on this assessment, as these reports are published at least monthly, the score is revised from C to A.

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

For Fiscal Situation Report (FSR), the Fiscal Policy Office (FPO) publishes the report monthly and releases on FPO website

FSR August 2018; 07 November 2018

FSR July 2018; 12 October 2018

FSR June 2018; 13 September 2018

FSR May 2018; 20 July 2018

FSR April 2018; 05 July 2018

FSR March 2018; 05 July 2018

FSR February 2018; 25 April 2018

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

Comment:

The released date of the In-Year Reports is delayed, but still within three months of the reporting period.

Peer Reviewer

Opinion: Disagree

Suggested Answer: As mentioned in the previous comment, IYRs in Thailand is issued on both weekly and monthly bases. Since the questionnaire asks to provide at least 7 of the last IYRs that were publicly available if the IYRs are in monthly basis, I will provide 14 dates for which the last weekly IYRs were available and 7 dates for which the last monthly IYRs were available :

Comments: Monthly Basis: (starting from page 6 of

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=6&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999) 28 Sept 2018, 31 Aug 2018, 31 July 2018, 29 June 2018, 1 June 2018 (for end of May period), 30 April 2018, and 30 March 2018. Weekly Basis: (starting from page 6 of the web) 28 Sept. 2018, 21 Sept. 2018, 14 Sept. 2018, 7 Sept. 2018, 24 Aug. 2018, 17 Aug. 2018, 10 Aug. 2018, 3 Aug. 2018, 27 July 2018, 20 July 2018, 13 July 2018, 6 July 2018, 29 June 2018, and 22 June 2018 The dates of publication is correspondent to those in the IYRs' documents (in Excel File and Worksheets) Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=6&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999

Government Reviewer

Opinion: Agree

Comments: In addition, Expenditure and Efficiency Report is released every quarter as follow 1. first quarter FY2018: 07/03/2018 2. second quarter FY2018: 24/05/2018 3. third quarter FY2018: 02/08/2018 source: first quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993278273.pdf second quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf third quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993292853.pdf

IBP Comment

Thank you for the Reviewers' Comments. Please see the response on IYR-2.

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

I determine the date of the IYRs publication from the released date on the Fiscal Policy Office website.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I determined based on the date listed next to the PDF file of the IYRs.

Comments: The source is

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999

Government Reviewer

Opinion: Agree

Comments: For the Expenditure and efficiency reports, the date is determine by the date on the cabinet resolution paper. source: fist quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993278273.pdf second quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf third quarter FY2018:

http://www.cabinet.soc.go.th/doc_image/2561/993292853.pdf

IBP Comment

Thank you for the reviewer's comments. Please see the response on IYR-2.

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

Source:

The monthly report for September 2018 was published late on 4 January 2019 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>

The monthly report for August 2018 was publicly available online on 7 November 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/9924.aspx>

The monthly report for July 2018 was publicly available online on 12 October 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/9802.aspx>

The monthly report for June 2018 was publicly available online on 13 September 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/9621.aspx>

The monthly report for May 2018 was publicly available online on 20 August 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/9315.aspx>

The monthly report for April 2018 was publicly available online on 5 July 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/9079.aspx>

The monthly report for March 2018 was published late on 5 July 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/9078.aspx>

The monthly report for February 2018 was publicly available online on 25 April 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/8415.aspx>

The monthly report for January 2018 was publicly available online on 14 March 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/8133.aspx>

The monthly report for December 2017 was publicly available online on 12 February 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/8013.aspx>

The monthly report for November 2017 was publicly available online on 30 January 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/7974.aspx>

The monthly report for October 2017 was publicly available online on 8 January 2018 at: <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/7891.aspx>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: All FY 2019 IYRs (both monthly and weekly issue) can be downloaded as instruction belows: Monthly Basis: (starting from page 6 of

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=6&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999) 28 Sept 2018, 31 Aug 2018, 31 July 2018, 29 June 2018, 1 June 2018 (for end of May period), 30 April 2018, and 30 March 2018. Weekly Basis: (starting from page 6 of the web) 28 Sept. 2018, 21 Sept. 2018, 14 Sept. 2018, 7 Sept. 2018, 24 Aug. 2018, 17 Aug. 2018, 10 Aug. 2018, 3 Aug. 2018, 27 July 2018, 20 July 2018, 13 July 2018, 6 July 2018, 29 June 2018, and 22 June 2018 The dates of publication is correspondent to those in the IYRs' documents (in Excel File and Worksheets) Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=6&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999

Comments:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 (staring from page 7) of the website

Government Reviewer

Opinion: Agree

Comments: http://www.cabinet.soc.go.th/doc_image/2561/993278273.pdf, http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf, http://www.cabinet.soc.go.th/doc_image/2561/993292853.pdf

IBP Comment

Thank you for the reviewer's comments. Please see the response on IYR-2. These reports are considered now as supporting documents to the IYR.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

<https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html>

<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry>

Comment:

The Fiscal Situation Report has only in PDF format, but, for the numerical data, it contains in this link (<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry>).

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: There are two sources for electronic data (Excel Files) for IYRs on a monthly basis. The first one is from the Comptroller's General Office as answered in the previous questions. The URL is:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=1&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 The second one is as the researcher pointed out (for "numerical data" comment): <http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry> which is reported by the The Fiscal Policy Office, Ministry of Finance

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Fiscal Report available in PDF format: (<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>) Actual Expenditure available in excel:

(https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=9&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999) Actual Revenue available in excel and xml: <http://dwfoc.mof.go.th/Dataservices/GovernmentRevenue> Debt available in excel and xml: <http://dwfoc.mof.go.th/Dataservices/PublicDebtOutstanding>

Researcher Response

I agree with new sources from both comments. The score is 'a.'

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer but my source is different since we refer to different documents as IYRs. My source is https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=1&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's sources are noted and accepted as part of the response.

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

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:

Monthly Fiscal Situation Report "รายงานสถานการณ์การคลัง ประจำเดือน"

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report.aspx?yy=2018>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Outcomes of Budget Disbursement and Execution - ผลการเบิกจ่ายเงินงบประมาณ Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=1&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 Budget Disbursement

Classified by Economy and Ministry การเบิกจ่ายเงินงบประมาณ จำแนกตามลักษณะเศรษฐกิจและกระทรวง Source:

<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry>

Government Reviewer

Opinion: Agree

Researcher Response

According to the new sources, I think both sources are not the full report with narratives. So, the IYR is only Monthly Fiscal Situation Report.

IBP Comment

The researcher is correct that the Outcomes of Budget Disbursement and Execution are not considered a full report with narrative. However, they do offer additional information on a more frequent basis on In-Year Execution. Therefore they are considered a supporting document to the IYR for this question.

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

Comment:

An example of Monthly Fiscal Situation Report for August 2018 gives us a comprehensive information with 98 pages. However, it has executive

summary on the first section but it is not separated for citizens version of the IYRs.

Peer Reviewer

Opinion: Agree

Comments: At first, I would say that the การเบิกจ่ายเงินงบประมาณ จำแนกตามลักษณะเศรษฐกิจและกระทรวง or Budget Disbursement Classified by Economy and Ministry is IYRs version since the data are readily seen when click on the link.

<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry> However, upon my careful inspection, I would agree with the researcher that Thailand does not have IYRs in citizen version. This is because the Budget Disbursement Classified by Economy and Ministry does not have any graphic or any discussion how the data are correspondent with policy initiatives or accomplishment and program implementation as well as benefits to the citizens.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: (<https://govspending.data.go.th/home?language=th>) Real time interactive Revenue and Spending data

Researcher Response

Both sources do not present simplified narrative for non-specialist readers. The score is still 'b.'

IBP Comment

Thank you to both reviewers for noting the existence of these data portals. While not all data portals can be considered citizen versions of the document - especially when they do not present a narrative - in the case of the government reviewer's citation

(<https://govspending.data.go.th/home?language=th>) it presents a simplified version of both expenditures and revenue collection, including a searchable interface for terms that citizens would use. This shows a very citizen-friendly presentation of budget data, and therefore can be considered a CB of the IYR for this question. The score is revised from B to A.

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 2018

Source:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Comment:

Thailand's Economic Outlook 2018 for April 2018 is the Mid-Year Report and publishes after six-month of the budget year - revenue and expenditure figures are reported as of March 31, 2018.

Peer Reviewer

Opinion: Agree

Comments: Based on the OBS's definition of MYR (p. 28), MYR contains following information: (1) State of budget 6 months into budget year (2) Assessment of macro economy relative to projected budget and updated budget projection for the remainder of the year (3) Updated estimates of budget expenditure, revenue, debts, impacts and revised projection (4) Reallocation of funds based on obstacles or challenges stated in the document. The Thailand Economic Outlook 2018 Issued in April 2018 contains partial information (i.e., information in (2) and (3) of the OBS's definition above). Majority of the document is information in point (2). Information for point (3) is provided in p. 21-25 of this document. In these budget pages (p. 21-25), there is no discussion for situation of budget as impacted by the macro economy (point (1) above) and no discussion for reallocation of funds based on obstacles or challenges (point (4) above). In my view, Thailand Economic Outlook 2018 Issued in April 2018 is not for budget execution/implementation purpose, but rather for economic policy report. Information in point (1) and (4) can be found in Thailand's Bureau of Budget (BOB) website: <http://www.bb.go.th/topic.php?gid=562&mid=334> under section titled, รายงานการติดตามประเมินผล, or performance report Two documents deposited in this websites contribute information in points (1) and (4) of the OBS's MYR definition. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> The first one discusses only budget disbursement and variance but do not provide relocation of funds or suggested directions to changes in budget execution. The later provides directions to budget changes. For example, in the second document, p. 2 states that due to budget situation, the budget appropriated for capital projects (that are not fully completed but approved in FY 2017) are canceled based on Comptroller General's Department and one-year appropriation approved for some capital projects in FY 2018 must create obligation before the end of May 2018.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comments are helpful. However, item # 3 is a required for a document to be considered a MYR -- (3) Updated estimates of budget expenditure, revenue, debts, impacts and revised projection. Since none of the documents have this information, with the exception of the Thailand's Economic Outlook 2018 (which was published late), these other documents cannot be considered a MYR. The researcher's original response is confirmed.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (Thailand's Economic Outlook: April 2018)

Comment:

From the link above, we can see the released date of the MYR on "23/7/2561" or 23 July 2018, later than the expected time.

However, since the report covers a reporting period through the end of March 2018, then the government has three months from the end of the reporting period (March 31, 2018), which is the end of June. Since the report was only published in July, it is considered late.

Peer Reviewer

Opinion: Agree

Comments: Oct 1 2017 - Oct 30, 2017 Nov 1, 2017 - Nov 30, 2017 Dec 1, 2017 - Dec 31, 2017 Jan 1, 2018 - Jan 30, 2018 Feb 1, 2018 - Feb 28, 2018 March 1, 2018 - March 31, 2018 3 months later April 1, 2018 - April 30, 2018 May 1, 2018 - May 30, 2018 June 1, 2018 - June 30, 2018 Since the Thailand Economic Outlook 2018 Issued in April 2018 was deposited in 23/07/2018, according to this website, <http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx> the MYR is released more than 3 months after mid point. However, if we consider that the "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" is correct MYR, the above answer is not correct. The appropriate answer is a.) six weeks or less after the midpoint, for the following reason. For the "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้งบประมาณเพิ่มเติมประจำปี พ.ศ. ๒๕๖๑", the document covers budget from Oct 1 - March 30, 2018. The document was created April 9, 2018 by BOB and was acknowledged by the Cabinet in April 11, 2018 and was deposited to the website April 18, 2018. If we consider this document as MYR, then Thailand's MYR is not later than 3 months after mid-year. Then, the answer is a.) six weeks or less after the midpoint.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint

Comments: Apart from Thailand's Economic Outlook: April 2018, the government has 1. Revenue Collection for the first half of FY2018 "ผลการจัดเก็บรายได้ช่วงครึ่งปีแรกของปีงบประมาณ 2561" (<http://www.fpo.go.th/main/News/Press-conference/8435.aspx>) released on April 26, 2018. 2. Expenditure and Efficiency Report for the second quarter (first half) of FY2018 "รายงานผลสัมฤทธิ์การปฏิบัติงานและการใช้จ่ายงบประมาณประจำปีงบประมาณ พ.ศ. 2561" (http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf) released on May 24, 2018. 3. Monthly Public Debt Report, Mar 2018 "รายงานสถานะหนี้คงค้างรายเดือน ณ สิ้นเดือน มี.ค. 61" (http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/pressdebt_data_pdf_20180425145223.pdf) released on Apr 24, 2018. 4. Government Debt Management Report, Mar 2018 "รายงานการบริหารการชำระหนี้ของรัฐบาล ณ สิ้นเดือน มี.ค. 61" (http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/pdf_180425121221.pdf) released on Mar 24, 2018.

Researcher Response

According to the new sources, all reports were released with timeliness. The score is 'a.'

IBP Comment

The peer reviewer's comments are helpful. However, item # 3 is a required for a document to be considered a MYR -- (3) Updated estimates of budget expenditure, revenue, debts, impacts and revised projection. Since none of the documents have this information, with the exception of the Thailand's

Economic Outlook 2018 (which was published late), these other documents cannot be considered a MYR. The researcher's original response of D confirmed.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
23/07/2018

Source:
<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>

Comment:
The expected date of online publication was delayed from April to July.

Peer Reviewer

Opinion: Agree

Comments: The above answer is correct if OBS would consider that the Thailand Economics Outlook 2018 is MYR. However, if OBS considers that the "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" (<http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0>) is correct MYR, then the date in which the document is deposited to the BOB website is, 18/04/2018 according to this website: <http://www.bb.go.th/topic.php?gid=562&mid=334>

Government Reviewer

Opinion: Disagree

Suggested Answer: 1. 26/04/2018 2. 24/05/2018 3. 23/07/2018 4. 24/04/2018 5. 24/03/2018

Comments: 1. Revenue Collection for the first half of FY2018 "ผลการจัดเก็บรายได้ช่วงครึ่งปีแรกของปีงบประมาณ 2561" (<http://www.fpo.go.th/main/News/Press-conference/8435.aspx>) released on April 26, 2018. 2. Expenditure and Efficiency Report for the second quarter (first half) of FY2018 "รายงานผลสัมฤทธิ์การปฏิบัติงานและการใช้จ่ายงบประมาณประจำปีงบประมาณ พ.ศ. 2561" (http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf) released on May 24, 2018. 3. Thailand's Economic Outlook (<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>) released on July 23, 2018. 4. Monthly Public Debt Report, Mar 2018 "รายงานสถานะหนี้คงค้างรายเดือน ณ สิ้นเดือน มี.ค. 61" (http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/pressdebt_data_pdf_20180425145223.pdf) released on Apr 24, 2018. 5. Government Debt Management Report, Mar 2018 "รายงานการบริหารการชำระหนี้ของรัฐบาล ณ สิ้นเดือน มี.ค. 61" (http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/pdf_180425121221.pdf) released on Mar 24, 2018.

IBP Comment

Thank you for the reviewers' comments. Please see the response to MYR-2.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
I determine the date of the MYR publication on the Fiscal Policy Office website

Source:
<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The above answer is correct if the Thailand Economic Outlook 2018 is considered MYR. If we consider that "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" is MYR, then the answer is that , to determine based on the date in which the document was deposited in the BOB website: <http://www.bb.go.th/topic.php?gid=562&mid=334>

Government Reviewer

Opinion: Agree

Comments: The date of the press release on Fiscal Policy Website and the date noted in the Cabinet Resolution paper

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 leave this question blank.

Answer:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Source:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Comment:

The Fiscal Policy Office publicly released the MYR 2018 very late, more than three months after the end of March 2018, which is the reporting period for the figures in the report.

Peer Reviewer

Opinion: Agree

Comments: If we consider Thailand Economic Outlook 2018 is MYR, then the above answer is correct. But, to me the MYR is, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" (since it reports outcome of budget disbursement and provide specific directions to align budget with revenue). For this reason, the MYR can be accessed through: <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0>

Government Reviewer

Opinion: Disagree

Suggested Answer: 1. Revenue Collection for the first half of FY2018 "ผลการจัดเก็บรายได้ช่วงครึ่งปีแรกของปีงบประมาณ 2561" (<http://www.fpo.go.th/main/News/Press-conference/8435.aspx>) 2. Expenditure and Efficiency Report for the second quarter (first half) of FY2018 "รายงานผลสัมฤทธิ์การปฏิบัติงานและการใช้จ่ายงบประมาณประจำปีงบประมาณ พ.ศ. 2561" (http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf) 3. Thailand's Economic Outlook (<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>)

IBP Comment

Thank you for the reviewers' comments. Please see the response to MYR-2.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Comment:
The MYR is published only in PDF format.

Peer Reviewer

Opinion: Agree

Comments: The above answer is correct for the Thailand Economics Outlook -2018. If we consider "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" (<http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0>) as MYR, the answer is the same as the above: there is no electronic numerical version available, just a PDF file of the internal letter circulating between BOB and the cabinet and later made available to the public through PDF file and BOB website, section, รายงานการติดตามประเมินผล (or Performance Measurement Report)

Government Reviewer

Opinion: Agree

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Comment:

According to the MYR released date, 23/7/2561, it published later than three months of the reporting period.

Peer Reviewer

Opinion: Agree

Comments: Again, if OBS considers that the Thailand Economics Outlook -2018 is MYR, then the answer above is correct. But if we consider that "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" (<http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0>), the correct answer is, e.) Not application (the document is publicly available)

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: 1. Revenue Collection for the first half of FY2018 "ผลการจัดเก็บรายได้ช่วงครึ่งปีแรกของปีงบประมาณ 2561" (<http://www.fpo.go.th/main/News/Press-conference/8435.aspx>) released on April 26, 2018. 2. Expenditure and Efficiency Report for the second quarter (first half) of FY2018 "รายงานผลสัมฤทธิ์การปฏิบัติงานและการใช้จ่ายงบประมาณประจำปีงบประมาณ พ.ศ. 2561" (http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf) released on May 24, 2018. 3. Thailand's Economic Outlook (<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>) released on July 23, 2018.

IBP Comment

Thank you for the reviewers' comments. Please see the response to MYR-2. Since none of the documents cited by the reviewers have the information required in a MYR, with the exception of the Thailand's Economic Outlook 2018 (which was published late), these other documents cannot be considered a MYR. The researcher's original response is confirmed.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Thailand's Economic Outlook 2018: April

Source:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Comment:

Peer Reviewer

Opinion: Agree

Comments: The above answer is correct if OBS considers Thailand's Economics Outlook 2018: April is MYR. However, based on the OBS definition and characteristics of the document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" (<http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0>), the , Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" is MYR. The title is, Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018

Government Reviewer

Opinion: Agree

Comments: 1. Revenue Collection for the first half of FY2018 "ผลการจัดเก็บรายได้ช่วงครึ่งปีแรกของปีงบประมาณ 2561" (<http://www.fpo.go.th/main/News/Press-conference/8435.aspx>) released on April 26, 2018. 2. Expenditure and Efficiency Report for the second quarter (first half) of FY2018 "รายงานผลสัมฤทธิ์การปฏิบัติงานและการใช้จ่ายงบประมาณประจำปีงบประมาณ พ.ศ. 2561" (http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf) released on May 24, 2018. 3. Thailand's Economic Outlook: April (<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>) released on July 23, 2018.

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would

serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

Comment:

The MYR is a intensive information report with 120 pages without citizens version.

Peer Reviewer

Opinion: Agree

Comments: If you consider Thailand Economic Outlook as MYR, the above answer is correct. Also, I consider that "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" or "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" (<http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0>) and there is no Citizen Version for this document as MYR either.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The citizens version of the MYR is included in page 8-9 of Thailand's Economic Outlook: April 2018 source: http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx or as a separate presentation file, which also available in the FPO website. source: http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/8483/EN_FPO-econ-outlook-in-Apr-18.pdf.aspx?lang=th-TH

Researcher Response

The infographic on page 8-9 of Thailand's Economic Outlook: April 2018 does not contain any narrative that would help non-specialist readers better understand. So, the 'citizen version' of the MYR is still 'No.'

IBP Comment

The researcher's response to this question is confirmed. The stand-alone Economic Projections infographic provides no information on updated fiscal projections - only an updated macroeconomic forecast. For this reason it cannot be considered a CB of the MYR.

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 2017

Source:

<http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx> (Fiscal Risk Report for FY 2017)

Comment:

The closest document to a YER is the Fiscal Risk Statement which indicates a goal of the budget year, fiscal status estimation, and the fiscal risk evaluation. This includes some reporting of revenues and debt, but no information on expenditures.

There is also an Actual Expenditures document released for FY 2017, as part of the EBP. See <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074> (Supporting Budget Document - Operating results and budget expenditures of FY 2017 "Blue Book")

However, there is no consolidated report on the year-end outcomes as compared to the original budget figures for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Peer Reviewer

Opinion: Agree

Comments: I agree with the lead researcher that Thailand does not have YER. Based on my analysis by comparing the OBS definition of YER and the two documents identified by the researcher above, I view that Thailand could have YER that is unconsolidated, being produced by different

administrative units (e.g., Fiscal Policy Office and BOB) within the Ministry of Finance (which is the Executive Branch). However, even when the unconsolidated documents were inspected one by one, some important information in budget activities, i.e., debt, is not provided with clear picture. For example, there is no comparison between debts proposed and approved and actual debts created. According to the OBS's Guideline, p. 31, YER should have the following characteristics: (1). YER is produced by the executive branch as the end of Fiscal Year (2). YER reports extensively on government financial activities and its performance on implementing the budget during the entire fiscal year (3). YER covers all major items included in the budget, explaining the differences between appropriated (as amended by the legislature) and actual outcome (including revenue, expenditure, macro-economic conditions and debts), as well as non-fiscal performance report Furthermore, the OBS, p. 31 suggests that YER could be: (4) produced by administrative units (I assume, that are responsible for each items in the budget such as debt, revenue and expenditure), and, (5) may be included in larger documents, such as Executive's Budget Proposal The first document titled, Fiscal Risk Report for FY 2017, is produced by Fiscal Policy Office. The second paragraph in p. 13 (PDF page number) discusses government's intention to spur economy in FY 2017 by running deficits. The second chapter discusses extensively for revenue collection and debt levels. The Table in p. 17 (PDF page #) reports the actual revenue collection by Department of Revenue and other units (e.g., The Customs and The Excises Depts , and State Enterprise Offices) and the projected amount in three comparative years (2016, 2017 and proposed 2018). However, there is no discussion as to why there are differences. The Table and content in p. 19 (PDF page #) presents and discusses budget at the aggregated levels (e.g, total operational spending and capital spending) including the appropriation (after Legislative amendment and King's approvals) and the actual disbursement. The content in P. 20-21 and the table in p.21 discuss and presents annual debt services and outstanding debt in 2016 and 2017, however, this debt section is ambiguous since it does not provide comparison between debts proposed and approved and actual debts created. Furthermore, as stated by the lead researcher, there is no extensive information on budget at the dis-aggregated level in this document. The second document titled, Section 6 of the 2019 Executive Budget Document, is produced by Bureau of Budget and is a part of the FY 2019 EBP. (the URLs for both documents are as provided by the researcher). This document extensively reports appropriated budget, amended budget and actual outlay by Ministry, Department ad Agency and by broad strategic goals, along with performance measurement in the form of percent accomplishment (similar to PERT by the United States' Federal Budget) and a lengthy narrative discussion for the reasons of annual accomplishment or failures. However, this document does not contain debts and revenue data for FY 2017 and the discrepancies between approved, amended and actual. Thus, Fiscal Risk Report for FY 2017 fit OBS definition in (3), EXCEPT the debt items. Section 6 of the 2019 Executive Budget Document fists OBS definition in (2). The Fiscal Risk Report for FY 2017 was produced and posted on the Fiscal Policy Office website in April 4, 2018. The Section 6 of the 2019 Executive Budget Document was produced and posted on the Bureau of Budget website in June 6, 2018. Thus, both documents are complied with OBS definition point (1). The main reason that I decided that Thailand does not have YER is the ambiguous and incomplete content on long-term debts, e.g, proposed, approved and actual debt levels reported by the first document and absences of debt information in the second document. Note that the first chapter of Section 5: Report on Macroeconomic Situation and Fiscal Condition for FY 2019, (file:///C:/Users/HP/Downloads/1528447039_9088.pdf) reported in details about FY 2017 net outstanding debt by debt sources. However, it still does not report whether the net outstanding debts were created as planned by FY 2017 Budget Act or not.

Government Reviewer

Opinion: Agree

Comments: <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report)

IBP Comment

Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. As per OBS methodology p. 31, documents produced by individual units with the government can be considered the YER, which is this case. Even though debt is missing from these two reports, they can still be considered the YER.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

c. More than nine months, but within 12 months, after the end of the budget year

Source:

<http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx> (Fiscal Risk Report for FY 2017)

Comment:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher for answer (d.) if we agree on the previous answer that Thailand does not have YER due to the lack of debt information in a way that we can see discrepancies between planned, approved, and actual. However, if we view that the three documents mentioned in the previous answer are suffice to call unconsolidated YER, the proper answer to this question is (b.) due to the following facts. Fiscal Risk Report for FY 2017, is produced by Fiscal Policy Office was posted April 4, 2018 which is 6 month after FY 2017 is ended (Sept 30, 2017).

<http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx> The Section 6 of the 2019 Executive Budget Document by the BOB was posted June 6, 2018 which is 8 months after FY 2017 is ended. <http://www.bb.go.th/topic3.php?gid=860&mid=544&page=3&sort=1> The The Section 5 of the 2019 Executive Budget Document by the BOB was posted June 6, 2018 which is 8 months after FY 2017 is ended. <http://www.bb.go.th/topic3.php?gid=860&mid=544&page=3&sort=1>

Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine months, but within 12 months, after the end of the budget year

Comments: According to the Guide to page 31 of the Open Budget Questionnaire: An Explanation of the Questions and the Response Options from IBP, the YER can either be a consolidated report or reports issued by individual administrative units. Therefore, I would like to propose 1. Fiscal Risk Report for FY 2017, released on 4/4/2018 7 months 4 days after the end of the budget year. 2. Budget Document vol.6 FY2017 Performance and Budget Execution Report (The Blue Book), released on 6/6/2018 9 months and 6 days after the end of the budget year. sources: 1.

<http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx> (Fiscal Risk Report for FY 2017) 2. <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report)

Researcher Response

I agree with government review and new sources. The score is 'c.'

IBP Comment

The researcher is correct. Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. As per OBS methodology p. 31, documents produced by individual units with the government can be considered the YER, which is this case. A "C" score applies because this is when the full expenditures for the previous fiscal year are published (just more than nine months after the end of the fiscal year).

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
6/6/2018

Source:
<http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx>

Comment:
As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Peer Reviewer

Opinion: Disagree

Suggested Answer: I agree with the researcher's comments but disagree with the answer. The answers for those 3 uncompleted YERs are: 04/04/2018 for Fiscal Risk Report for FY 2017 produced by Fiscal Policy Office. <http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx> 06/06/2018 for The Section 6 of the 2019 Executive Budget Document produced by the BOB <http://www.bb.go.th/topic3.php?gid=860&mid=544&page=3&sort=1> 06/06/2018 for The The Section 5 of the 2019 Executive Budget Document produced by the BOB <http://www.bb.go.th/topic3.php?gid=860&mid=544&page=3&sort=1>

Government Reviewer

Opinion: Agree

Comments: <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report) This report is also published on 06/06/2018.

Researcher Response

I do agree with both comments.

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:

I determine the date of the YER publication by looking at the released date from the Fiscal Policy Office website. The date of the Actual Expenditures document is also on the Bureau of the Budget website timestamp.

Source:

<http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx>

Comment:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Peer Reviewer

Opinion: Agree

Comments: The dates in which the 3 YER documents were published on the Fiscal Policy Office (FPO) and BOB could be determined from the FPO and OB websites. Fiscal Risk Report for FY 2017, by FPO ://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx Sections 5 and 6 of the 2019 Executive Budget Document by the BOB : //www.bb.go.th/topic3.php?gid=860&mid=544&page=3&sort=1 However since we agree that YERs do not have important information on debts, there is no YER produced in Thailand

Government Reviewer

Opinion: Disagree

Suggested Answer: By looking at the FPO's and Budget Bureau's website timestamp.

Comments: source: 1. <http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx> 2. <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report)

Researcher Response

I agree with both comments.

IBP Comment

The researcher is correct. Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. As per OBS methodology p. 31, documents produced by individual units with the government can be considered the YER, which is this case. The Blue Book publication applies because this is when the full expenditures for the previous fiscal year are published (just more than nine months after the end of the fiscal year).

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 leave this question blank.

Answer:

<http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074>

Source:

Fiscal Risk Statement 2017 includes revenue and debt information only.

<http://www.fpo.go.th/main/getattachment/Economic-report/Risk-of-Fiscal-Report/8200/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B9%80%E0%B8%AA%E0%B8%B5%E0%B9%88%E0%B8%A2%E0%B8%87%E0%B8%97%E0%B8%B2%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%84%E0%B8%A5%E0%B8%B1%E0%B8%87-%E0%B8%AA%E0%B8%A1%E0%B8%9A%E0%B8%B9%E0%B8%A3%E0%B8%93%E0%B9%8C-2560.pdf.aspx>

Comment:

Separately, and several months later, some information on BY-1 expenditures is released with the EBP, but not in a consolidated report on BY-1 outcomes.

<http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074> (Supporting Budget Document - Operating results and budget expenditures of FY 2017 "Blue Book")

Peer Reviewer

Opinion: Agree

Comments: I agree for the links provided for Fiscal Risk Report for FY 2017 and The Section 6 of the 2019 Executive Budget Document. However, I disagree that the Fiscal Risk Report for FY 2017 has extensive information on long-term debt and discrepancies among proposed, approved and executed.

Government Reviewer

Opinion: Agree

Comments: <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report)

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074>

<http://www.fpo.go.th/main/getattachment/Economic-report/Risk-of-Fiscal-Report/8200/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B9%80%E0%B8%AA%E0%B8%B5%E0%B9%88%E0%B8%A2%E0%B8%87%E0%B8%97%E0%B8%B2%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%84%E0%B8%A5%E0%B8%B1%E0%B8%87%E0%B8%AA%E0%B8%A1%E0%B8%9A%E0%B8%B9%E0%B8%A3%E0%B8%93%E0%B9%8C-2560.pdf.aspx>

Comment:

Both documents are only in the PDF format.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: The researcher and I, so far, agree that YER is not produced. For the lead researcher, he/she viewed that there is extensive information for debts and macro economy as well as revenue in Fiscal Risk Report for FY 2017, but he/she judges that YER is not produced since these documents are not consolidated. This is not complied with OBS Guideline, since the definition says in p.31 that YER can be unconsolidated and produced by different administrative units. To me, I view that YER is not produced since none of the three documents (Fiscal Risk Report for FY 2017 by FPO, Section 6 of the 2019 Executive Budget Document by the BOB, and Section 5 of the 2019 Executive Budget Document by the BOB) do not contain extensive information on 2017 debt, especially for the differences among proposed, approved and executed debt level and the reasons for the discrepancies. To me we do not have YER due to the lack of one important fiscal information, "extensive information on debt".

Government Reviewer

Opinion: Agree

Comments: <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report)

Researcher Response

I agree with peer review that the YER was not produced to the public. The score is 'd.'

IBP Comment

The researcher is correct. Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. As per OBS methodology p. 31, documents produced by individual units with the government can be considered the YER, which is this case. The score is revised to C, as the document is produced, but the information is not provided in machine-readable format.

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Actual Expenditures Document 2017: <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074>

<http://www.fpo.go.th/main/getattachment/Economic-report/Risk-of-Fiscal-Report/8200/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B9%80%E0%B8%AA%E0%B8%B5%E0%B9%88%E0%B8%A2%E0%B8%87%E0%B8%97%E0%B8%B2%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%84%E0%B8%A5%E0%B8%B1%E0%B8%87%E0%B8%AA%E0%B8%A1%E0%B8%9A%E0%B8%B9%E0%B8%A3%E0%B8%93%E0%B9%8C-2560.pdf.aspx>

Comment:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher since there is no extensive information on debts at the end of FY 2017 in Fiscal Risk Report by FPO for FY 2017 and Sections 5 and 6 of the 2019 Executive Budget Document by the BOB. The link provided by the lead researcher is for Section 5 of the 2019 Executive Budget Document by the BOB (This is the answer for YER6b)=, since I can't type for the next question

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0> (FY2017 Performance and Budget Execution Report) However, this report is not a comprehensive report, only a comparison between actual budget execution and the enacted budget.

Researcher Response

The YER was produced. The score is 'e'.

IBP Comment

The researcher is correct. Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. As per OBS methodology p. 31, documents produced by individual units with the government can be considered the YER, which is this case. The score for this question is E.

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Operating results and budget expenditures of the fiscal year BE 2560 and Fiscal Risk Statement 2017

Source:

<http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074>

<http://www.fpo.go.th/main/getattachment/Economic-report/Risk-of-Fiscal-Report/8200/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B9%80%E0%B8%AA%E0%B8%B5%E0%B9%88%E0%B8%A2%E0%B8%87%E0%B8%97%E0%B8%B2%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%84%E0%B8%A5%E0%B8%B1%E0%B8%87%E0%B8%AA%E0%B8%A1%E0%B8%9A%E0%B8%B9%E0%B8%A3%E0%B8%93%E0%B9%8C-2560.pdf.aspx>

Comment:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher that there are no YERs and that the titles of the two documents are Operating Results and Budget Expenditure of the Fiscal year BE 2560 (or Section 5 of the 2019 Executive Budget Document by the BOB) and the Fiscal Risk Statement 2017 (or Fiscal Risk Report for FY 2017).

Government Reviewer

Opinion: Agree

Comments: "FY2017 Performance and Budget Execution Report" <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=0>

IBP Comment

As confirmed in previous YER questions, the document titles are correct and these documents are considered the publicly available YER in Thailand.

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

<http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074>

<http://www.fpo.go.th/main/getattachment/Economic-report/Risk-of-Fiscal-Report/8200/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B9%80%E0%B8%AA%E0%B8%B5%E0%B9%88%E0%B8%A2%E0%B8%87%E0%B8%97%E0%B8%B2%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%84%E0%B8%A5%E0%B8%B1%E0%B8%87%E0%B8%AA%E0%B8%A1%E0%B8%9A%E0%B8%B9%E0%B8%A3%E0%B8%93%E0%B9%8C-2560.pdf.aspx>

Comment:

Fiscal Risk Statement 2017 is a comprehensive report which consists of 133 pages. Even it has the executive summary but does not seem to be a citizens version of the YER separately.

The Operating results and budget expenditures of the fiscal year BE 2560 also does not have a citizen's version.

Peer Reviewer

Opinion: Agree

Comments: There are no CB versions for Fiscal Risk Statement 2017 and Operating Results and Budget Expenditures of FY BE 2560 given that there are no graphics in the documents and that the reports are full of technical terms such as Agenda, Functions, Areas, and Off-Budget Funds.

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2016

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

"รายงานผลการปฏิบัติงาน ประจำปีงบประมาณ พ.ศ. ๒๕๕๙" is the State Audit Office Report which illustrates financial and performance audits for FY 2016.

Section 2 of the Audit Report is the report on the government's financial statements for FY 2016, for which the reporting period ended on September 30, 2016.

As of the OBS 2019 research cut-off date of December 31, 2018, the Audit Reports for FY 2017 had not yet been published.

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2016 (BE 2559)

Comments: The year provided by the researcher is correct but the researcher identified incorrect document. As of Aug 3, 2019, I follow the URL provided by the researcher above and found the message states, "Page not found" (I have screen shot picture for this, but can't paste here). After researching again by inspecting the URL, I found this document titled, รายงานผลการปฏิบัติงาน ประจำปีงบประมาณ พ.ศ. ๒๕๕๙ (or Performance Outcome Report for FY BE 2559 or 2016) from <https://www.audit.go.th/en/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99> Upon inspection, this is NOT a AR for Thailand's central government finance. This is a performance audit for State Audit Office of the Kingdom of Thailand. It has nothing to do with the central government's budget and finance. The correct document of Audit Report (AR) in Thailand is, รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕9 (Or Aggregated Financial Report for Central Government in Fiscal Year 2016, compiled by Comptroller General's Department, Ministry of Finance. This document can be accessed through http://cfs.cgd.go.th/cgd_app/cgd/index.php which contain the Aggregated Central Government Financial Report since FY BE 2553 (or 2010). The exact link for the FY BE 2559 (2016) is http://cfs.cgd.go.th/cgd_app/web_contents/resources/financial_statement_cgd/fs_G_2559.pdf The website (http://cfs.cgd.go.th/cgd_app/cgd/index.php) of รายงานการเงินรวมภาครัฐ or Aggregated Financial Report for Central Government contains the following documents for each fiscal year. Aggregated Financial Report for Central Government in Fiscal Year XX (Full Report). For those of 2016, the URL is http://cfs.cgd.go.th/cgd_app/web_contents/resources/financial_statement_cgd/fs_G_2559.pdf Documents the CGD has on the URL mentioned above include 1) Aggregated Financial Report for Central Government in Fiscal Year XX (Full Report). 2) Financial Report for Central Government and Its Units 3) Financial Report for Revolving Funds, for those of 2016 4) Financial Report for Non-fiscal Institution State Enterprises 5) Financial Report for Local Governments 6) Analytical Report (บทสรุปสำหรับผู้บริหาร or Executive Summary) 7) Financial Highlights, for FY 2016, According to the OBS's AR definition in p. 34, AR must: (1) Be performed and produced by SAI (Supreme Audit Institution) (2) Report results of its audit activities and evaluate the completeness and accuracy of the information included in the financial accounting (3) Adhere to laws or accounting standards OBS, p. 34, notes that SAI in some countries perform both financial audits/ compliance and performance audit In Thailand, The State Audit Office of the Kingdom of Thailand (SAOKT) or สำนักงานการตรวจเงินแผ่นดิน performs fiscal audit/compliance for administrative unit governed by central government including Ministries, Departments, Agencies, State Enterprises, and Local Government Units. The SAOKT is an independent department. However, in each year, the Comptroller General's Department (CGD)) or กรมบัญชีกลาง request the administrative units to submit their auditing results performed by SAOKT to CGD by the end of July for each Fiscal Year. For example, for FY 2016, the administrative units must submit FY 2016's SAOKT auditing results by July 2017. This is for CGD to consolidate the audit results to issue, "Aggregated Financial Report for Central Government" (AFRCG). CGD is under MOF. See reference source in http://cfs.cgd.go.th/cgd_app/cgd/index.php Thus, the document titled,

Aggregated Financial Report for Central Government for FY BE 2559 (2016)" (AFRCG-2016) is considered AR for FY 2016 since financial audits are performed by SAOKT which is SIA and compiled by CGD. The AFRCG reports and consolidates results of SAOKT's audit activities including evaluating the completeness and accuracy of the information included in the financial accounting. Finally the SAOKT's audit is according to existing laws and procedure found in มาตราฐานการตรวจเงินแผ่นดิน or "The Kingdom of Thailand Fiscal Audit Standards"

://www.audit.go.th/th/standard/%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B9%80%E0%B8%87%E0%B8%B4%E0%B8%99%E0%B9%81%E0%B8%9C%E0%B9%88%E0%B8%99%E0%B8%94%E0%B8%B4%E0%B8%99-

%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B8%AA%E0%B8%AD%E0%B8%9A-

%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%97%E0%B8%B1%E0%B9%88%E0%B8%A7%E0%B9%84%E0%B8%9B

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for these comments. However - the Audit Report cited by the researcher includes as Section 2 the findings of the audit report of the financial statements, which is the document assessed in this question. The other cited documents appear to be the Consolidated Financial Statements, which is a type of Year-End Report, and does not include the Audit Findings. For these reasons, the researcher's response is confirmed. The links to the relevant audit reports can also be found here: <https://www.audit.go.th/en/report/audit>

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99-%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93-%E0%B8%9E%E0%B8%A8-%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

"ข้อมูล ณ วันที่ ๒๘ สิงหาคม ๒๕๖๐" indicates that the AR for FY 2016 was released on 28 August 2017, 11 months after the end of the FY.

Peer Reviewer

Opinion: Agree

Comments: The answer is correct but the source is not correct. When I copy and pasted the URL provided by the researcher, I found the message, Page not found. And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT (State Audit Office of the Kingdom of Thailand. The correct AR is Aggregated Financial Report for Central Government in Fiscal Year 2016 (or รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕9) which can be accessed at http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf. The Aggregated Financial Report for Central Government in Fiscal Year 2016 was issued in September 2017 (กันยายน 2560). I identify the date of issuance from p.2 of the document which provide introductory message, the issuer (CGD or กรมบัญชีกลาง) and date. Since this financial audit is for FY 2016 which ends Sept 30, 2016, the document is issued 12 months after the FY 2016 ends.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments. Please see response to AR-1.

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
28/08/2017

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

"ข้อมูล ณ วันที่ ๒๘ สิงหาคม ๒๕๖๐" shows that the released date is 28 August 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 30/09/2017

Comments: When I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government. The correct AR is Aggregated Financial Report for Central Government in Fiscal Year 2016 (or รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕๙) which can be accessed at http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf. The Aggregated Financial Report for Central Government in Fiscal Year 2016 was issued in September 2017 (กันยายน 2560). I identify the date of issuance from p.2 of the document which provide introductory message, the issuer (CGD or กรมบัญชีกลาง) and date. Since this financial audit is for FY 2016 which ends Sept 30, 2016, the document is issued 12 months after the FY 2016 ends.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments. Please see response to AR-1.

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:

I determine the date of the AR publication by using the published date from the State Audit Organization website.

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The correct AR is Aggregated Financial Report for Central Government in Fiscal Year 2016 (or รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕๙)

อ้างอิงประมาณ พ.ศ. ๒๕๕๙) which can be accessed at http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf. The Aggregated Financial Report for Central Government in Fiscal Year 2016 was issued in September 2017 (กันยายน 2560). I identify the date of issuance from p.2 of the document which provide introductory message, the issuer (CGD or กรมบัญชีกลาง) and date.
Comments: When I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government.

Government Reviewer
Opinion: Agree

IBP Comment
Thank you for the Peer Reviewer's comments. Please see the response in AR-1.

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 leave this question blank.

Answer:

<https://www.audit.go.th/th/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: http://cfs.cgd.go.th/cgd_app/cgd/index.php then, http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf

Comments: When I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government. The URL provided in my answer is for Aggregated Financial Report for Central Government in Fiscal Year 2016 (or รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕๙)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments. Please see response to AR-1.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99-%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93-%E0%B8%9E%E0%B8%A8-%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

The AR is only available in PDF format.

Peer Reviewer

Opinion: Agree

Comments: When I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government. My source is http://cfs.cgd.go.th/cgd_app/cgd/index.php, and http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments. Please see response to AR-1.

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99-%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93-%E0%B8%9E%E0%B8%A8-%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

Peer Reviewer

Opinion: Agree

Comments: When I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government. My source is from the document titled, Aggregated Financial Report for Central Government in Fiscal Year 2016 (or รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕9) which can be accessed at http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments. Please see response to AR-1.

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

State Audit Performance Report for FY 2016

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

"รายงานผลการปฏิบัติงาน ประจำปีงบประมาณ พ.ศ. ๒๕๕๙" State Audit Performance Report for FY 2016

Peer Reviewer

Opinion: Disagree

Suggested Answer: Aggregated Financial Report for Central Government in Fiscal Year 2016 (or รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕๙)

Comments: My proposed document can be accessed at

http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf. When I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comments. Please see the response in AR-1.

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

<http://www.audit.go.th/th/%E0%B8%A3%E0%B9%88%E0%B8%B2%E0%B8%87%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>

Comment:

There has no citizens version for the AR in the SAI official website.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer that there is no citizen version for AR, however, my source is different. My source is http://cfs.cgd.go.th/cgd_app/cgd/index.php The closet version of AR citizen version can be found from the CGD's web page, section "ระบบรายงานการเงินรวมภาครัฐ" (or "Aggregated Fiscal Report System"), http://cfs.cgd.go.th/cgd_app/cgd/index.php This document is embedded in the web page (no PDF file). It contains 4 graphic pages: page 1 has 4 pie charts displaying revenue and expenditure of the Kingdom of Thailand by type (ประเภทรายได้ค่าใช้จ่ายของรัฐบาลกลาง) along with numeric money value (in THB billion), page 2 has a pie chart showing local government assets in total (สินทรัพย์ขององค์กรปกครองส่วนท้องถิ่น) along with numeric money value (in THB billion), page 3 has bar charts displaying monthly total actual revenue collected by MOF and total expenditure by all central government units in 2017 and 2018, and page 4 has graphic information showing Aggregated Government's Asset, Debt Obligation, Revenue and Expenditure and Aggregated Financial Condition in FY 2017 (BE 2560) and Aggregated State Enterprises's Asset, Debt Obligation, Revenue and Expenditure and Aggregated Financial Condition in FY 2017 (BE 2560). Given that pages 3 and 4 do not contain information in FY 2016 (BE 2559), the CB version of AR for FY 2016 is considered, "not available." As noted earlier, when I copy and pasted the URL provided by the researcher, I found the message, Page not found (I have printed screen snapshot). And as commented in the previous answer, the document the researcher refers to is financial and performance report for the SAOKT itself (State Audit Office of the Kingdom of Thailand), not for the aggregated government.

Government Reviewer

Opinion: Agree

Researcher Response

I added the URL for the AR. However, it does not have the AR in the citizen version.

(<https://www.audit.go.th/th/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>)

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br/). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

(<http://www.bb.go.th/>) the Budget Bureau

(<http://www.ratchakitcha.soc.go.th>) the Royal Thai Government Gazette

(<http://www.fpo.go.th/>) the Fiscal Policy Office

(<http://www.audit.go.th>) the State Audit Organization

(<https://govspending.data.go.th>) Thailand Government Spending

(<http://dwfoc.mof.go.th>) Fiscal Data

(<https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html>) the Comptroller's General Department

Comment:

There are several important websites for disseminating government fiscal information. The Budget Bureau hosts the PBS, the EBP. The Royal Thai Government Gazette will be posting every law and act. Thus, the Fiscal Policy Office dedicates for the IYR, the MYR, and YER. Finally, the AR is released by the State Audit Organization website.

Peer Reviewer

Opinion: Agree

Comments: There are some discrepancies between the researcher's and mine as follows; PBS (by BOB): the researcher's and my sources as and URL are the same. (FY 2019) EBP (by BOB): the researcher's and my sources as and URL are the same. <http://www.bb.go.th/topic3.php?catID=1074&gid=860&mid=544> (FY 2019) EB (by BOB): the researcher's and my sources and URL are slightly different. To me: the EB can be found in <http://www.bb.go.th/topic3.php?catID=1151&gid=862&mid=545> (FY 2019) CB (by BOB): the researcher's and my sources and URL are slightly different. To me: the EB can be found in <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> (note that there is no CB for EB, only for EBP) (FY 2019) IYR (by CGD): The researcher's and my source and URL are different: mine is <https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html> for FY 2018 MYR (by BOB): The researcher's and my source and URL are different: mine is <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> YER (by FPO and BOB, FY 2017): The researcher's and my source and URL are the same: <http://www.fpo.go.th/main/Economic-report/Risk-of-Fiscal-Report.aspx>, <http://www.bb.go.th/topic-detail.php?id=7886&mid=544&catID=1074> but I would like to add two more sources: <http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=1074> (for macroeconomic element) and http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/plan_20180316140715.pdf (for debt) AR (FY 2016, SAOKT but compiled and reported by CGD): http://cfs.cgd.go.th/cgd_app/cgd/index.php

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or 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.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

<http://dwfoc.mof.go.th> (Fiscal Data)

<https://govspending.data.go.th> (Thailand Government Spending data)

Comment:

For (<http://dwfoc.mof.go.th>) we can download the data from the previous multiple years to the current fiscal year. Thus, (<https://govspending.data.go.th>) is the user-friendly platform that people can easily access the revenue, expenditure, and development project data.

Peer Reviewer

Opinion: Agree

Comments: Both websites provided by the researcher are correct sources.

Government Reviewer

Opinion: Agree

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

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<http://dwfoc.mof.go.th>

Comment:

In this website, we can download fiscal data for multiple years in many formats i.e. excel, word, PDF, and XML

Peer Reviewer

Opinion: Agree

Comments: In this website, we can download fiscal data for multiple years in many formats i.e. excel, word, PDF, and XML

Government Reviewer

Opinion: Agree

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

Answer:

a. Yes

Source:

(<https://govspending.data.go.th>) Thailand Government Spending

Comment:

This website is the simplest way to access and understand the fiscal data by searching only a keyword, the data will give the detail of location of the project, amount of the budget, procurement process

Peer Reviewer

Opinion: Agree

Comments: This web has info graphics and visual data for both EB and YER from FY 2016 to 2019.

Government Reviewer

Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/027/1.PDF> (Finance Discipline Act 2018)

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/010/1.PDF> (State Audit Act 2018)

Comment:

The State Financial and Fiscal Discipline Act 2018 illustrates that the government has to carefully make a budget proposal with the fiscal discipline and financial burden. Not only draft a budget proposal for the next budget year, but also the government has to make a future budget plan at least three budget years.

Peer Reviewer

Opinion: Agree

Comments: In addition to the two Acts provided above, there is 2018 Budget Act that designates budgeting process including budget preparation, execution, monitoring, and evaluation and roles of Bureau of Budget, <http://www.bb.go.th/topic-detail.php?id=5649&mid=791&catID=0>

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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

<https://www.etcha.or.th/app/webroot/files/1/files/L7.pdf> (Sunshine Act 1997)

Comment:

The Sunshine Act from 1997 has been the main enforcing law for accessing the public information especially the data from the government. Article 7 in this law enforces that every public organization must be sending their important document to be published on the Royal Thai Government Gazette.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: This Act does not exactly relate to budget data and budget transparency; it rather provides "right" to the citizens to request or access government information in general (does not list budget data). This Act does not designate "right" for the citizens to participate in government budget process.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you for the Peer Reviewer's comment. However, since the question asks about laws related to: (1) access to information, which applies broadly, the researcher's response is relevant for this question.

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019, also in English: <http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>)

Comment:

Draft Bill on Annual Budget Expenditures is the EBP which Section 5 illustrates the budget classification by the Central Fund, government agencies, state enterprises, and other agencies. See p. 2-12.

Peer Reviewer

Opinion: Agree

Comments: I agree with answer a). but not the source and the comments, identified and stated by the researcher. As I commented on EBP-1a, the Drafted Bill is not EBP by the OBS's definition. Issue # 3 Books # 1 -13 contain proposed budget by administrative units. The entire issue can be found in this website: <http://bb.go.th/en/topic3.php?gid=860&mid=544&page=2&sort=1> Issue 3, Book 1 can be found at: <http://bb.go.th/en/topic-detail.php?id=7859&mid=544&catID=0> Issue 3, Book 13 can be found at: <http://bb.go.th/en/topic-detail.php?id=7876&mid=544&catID=0> Note: if you consider , "the Drafted Bill" is supporting document, then the source identified by the researcher is correct.

Government Reviewer

Opinion: Agree

Comments: Thai version: <http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074> English version: <http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table III-1, on page 66 in the Budget in Brief, shows Functional Classification of Expenditures.

Peer Reviewer

Opinion: Agree

Comments: The answer is correct. The proposed budget by functional classification is presented in Thailand's Budget in Brief-FY 2019 since Thailand's Budget in Brief can be considered as a "supporting budget document." In the real budget document (that have six issues), proposed budget by function is not report. However, the proposed budget is arranged by strategic plans (have about 20 plans in military administration. In each plan, the budget is reported by administrative units responsible for programs that support each strategic plan. This budget arranged by plan can be found in Issue 4, (ฉบับที่ 4 งบประมาณรายจ่าย ประจำปีงบประมาณ พ.ศ. 2562) <http://www.bb.go.th/topic-detail.php?id=7883&mid=544&catID=0>

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

According to page 63-77, the Functional and Economic Classification of Expenditures is compatible with international standards "COFOG."

Peer Reviewer

Opinion: Agree

Comments: The researcher's source and comments are all correct.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

According to page 63-77, the Functional and Economic Classification of Expenditures provides details in projects and activities. Table III-13, on page 74, shows Budget Appropriation by Economic Classification.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer, comment, and source.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table III-13 on page 74 indicates the economic classification with the Government Finance Statistics System (GFS).

Peer Reviewer

Opinion: Agree

Comments: I agree that economic classification reported in Thailand's Budget in Brief - FY 2562, p. 74 (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0>) is confined with the IMF's framework shown in Table 6.1 of p. 63 in this document <https://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

<http://bb.go.th/en/topic-detail.php?id=7856&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019, in English: <http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>)

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Section 5 in Draft Bill on Annual Budget Expenditures illustrates budget expenditures which are classified by government agencies. Section 6-33 indicates fundamental and strategic programs for each agency.

Peer Reviewer

Opinion: Agree

Comments: The answer, the source and the comment is correct, if we consider the Draft Bill on Annual Budget Expenditure is, "Supporting Budget Document."

Government Reviewer

Opinion: Agree

Comments: Thai version: <http://www.bb.go.th/topic-detail.php?id=7856&mid=544&catID=1074> English version: <http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074>

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7860&mid=544&catID=0> ('The Red Books' Supporting Budget Documents Issue 3: Budget Expenditure for the Year 2019)

Comment:

Page 108-111 in Budget in Brief shows budget expenditure estimate by administrative classification.

Also, the Red Book illustrates expenditure estimates by functional classification of each administrative units. For example, page 12 in the red book present program expenditure estimates of the Office of the Prime Minister, but not functional.

However, expenditure estimate which is classified by economic account has not found in related documents.

Peer Reviewer

Opinion: Agree

Comments: The out-year budget is reported only by administrative unit as identified by the researcher. There is no out-year budget in the economic classification and functional classification answered in the previous section.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: I agree with the researcher that there is the multi-year estimates expenditure by administrative classification on page 108-111 in Budget in Brief. However, the multiyear expenditure by economic classification can be found in the Budget Document Volume 3 (the Red Book) in Section 8 under all the administrative unit expenditures, for example, page 13 of the Red Book.

Researcher Response

According to the government review, it still does not have any evidence to support the answer. The score is still 'C'.

IBP Comment

The researcher's response is confirmed. This question does not consider sources of financing to be an economic classification - Section 8 under each Administrative Classification in the Red Book shows on-budget and off-budget financing sources. An economic classification, however, is a breakdown into types of current (wages, salaries, goods, services) and capital expenditure. This is not found in the Red Book, therefore the researcher's response is confirmed.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7860&mid=544&catID=0> ('The Red Books' Supporting Budget Documents Issue 3: Budget Expenditure for the Year 2019)

Comment:

In page 108-111 in the Budget in Brief shows budget expenditure estimate by administrative classification. Thus, page 12 in the red book presents program expenditure estimates of the Office of the Prime Minister, but not functional.

Peer Reviewer

Opinion: Agree

Comments: Please my previous comments. The out-year budget by administrative unit includes FY 2563, 2564 and 2565 or FY 2020, 2021 and 2022, respectively.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification

Researcher Response

Economic classification in the EBP estimates only FY 2019. The estimates for FY 2020 and FY 2021 have not been found. The mark is only 'Administrative classification.'

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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

<http://www.bb.go.th/topic3.php?gid=860&mid=544> (only "the Red Books" Supporting Budget Documents Issue 3 Budget Expenditure for the Year 2019)

Comment:

All 14 volumes of the red books present every program of all ministerial units which estimates budget expenditures for three years beyond FY 2019.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. According to the Thai-English Dictionary: <https://dictionary.sanook.com/search/dict-en-th-lexitron/program> แผนงาน is "program". According to p. 2 of the Red Book (<http://www.bb.go.th/topic-detail.php?id=7861&mid=544&catID=0>), programs are sorted by, National Strategy (ยุทธศาสตร์) ----> National Social and Economic Development Plan No. 12 (แผนพัฒนาเศรษฐกิจและสังคมแห่งชาติ) ----> Budget Strategy (ยุทธศาสตร์การใช้จ่ายงบประมาณ) ----> Program (แผนงาน)

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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table II-1 on page 41 in the Budget in Brief shows individual types of revenue. Therefore, the other revenues is 1.2% which is less than 3%. The score goes to 'a.'

Peer Reviewer

Opinion: Agree

Comments: I checked the information using the researcher's source and comments and found that the above answer is correct.

Government Reviewer
Opinion: Agree

IBP Comment

Information is also found in the narrative section of the English version of the Budget in Brief in Part II Section 1 where estimates of tax revenues are broken out by individual sources without any miscellaneous categories in both types of income tax and all the various sales taxes for FY 2019. The researcher's response is confirmed.

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=0> ("The Green Book" Budget Document Issue 2: Revenue Estimates for the fiscal year 2019)

Comment:

All non-tax revenue estimates, 232,380 million baht, are in the Table II-1 on page 41 in the Budget in Brief. Also, the details of other revenues are on page 11-12 in the Green Book, which classified in three groups: 1. court fee stamp and fines 9,517 million baht, 2. return money 3,906 million baht, 3. miscellaneous 21,591 million baht.

Therefore, the percentage of the miscellaneous to non-tax revenue estimate is 9.29%, more than 3% that OBS expects. The score for this question goes for 'b.'

Peer Reviewer

Opinion: Agree

Comments: The researcher sources and comments are correct, but I saw that the green book (p. 9-12) present some good amount of details for non-tax revenue and miscellaneous including sales of assets and services, incomes from state enterprise and others.

Government Reviewer

Opinion: Agree

Comments: Individual sources of non-tax revenues are presented under number 2-4 of the estimate revenue table in page 7-12 of the Budget Document vol.2 (The Green Book).

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=0> ("The Green Book" Budget Document Vol.2: Revenue Appreciation FY 2019)

Comment:

Multi-year revenue estimates are not presented in the Budget in Brief and the Green Book.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher that no out-year revenue estimation is presented in EBP and its supporting documents.

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=0> ("The Green Book" Budget Document Vol.2: Revenue Appreciation FY 2019)

Comment:

Individual source of multi-year revenue estimates are not presented in the Budget in Brief and the Green Book.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher that no out-year revenue estimation presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Comments: The estimation of revenue for FY2020-2021 is shown in the Multi Year Fiscal Framework FY2019-2021 on page 8-9. Although, only the estimation for total revenue is shown in table format, the single sources of revenue estimation and assumption can be found in the narrative on page 8 under number 2.1.3. source: http://www.cabinet.soc.go.th/doc_image/2561/9932867017.pdf

Researcher Response

The new source presents multi-year estimates for all revenue sources except 'other' and 'miscellaneous'. The score is 'b.'

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Budget in Brief shows two of the three key estimates. Table II-1 on page 41 indicates the amount of net new borrowing for the FY 2018-19 by 450,000 million baht. Table III-13 on page 74 gives details in the interest payment for the FY 2018-19.

There is no total debt for 2018-2019 reported. Table IV-2 on page 117 illustrates total debt by January 2018, before drafting the EBP, but no total debt for the end of the 2018-2018 budget year.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: (1) new debt issuance is presented only, "domestic" debt but no foreign debt reported. New domestic debt is presented in p.41 as identified by the researcher. There is no clear information whether foreign debt is planned or not for FY 2019. (2) outstanding debt as of January 2018 is presented in detail (including domestic and foreign debts) in p. 117 -126. This report is not an estimate for the end of FY 2019. It is just reporting what outstanding debt is so far. (3) interest payment for both domestic and foreign debts is presented in p. 74 Given that above information, I would say that (1) and (2) are not completed and transparent, and hence, there is only one estimation presented, (3) interest payment planned/proposed for FY 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: All estimates are mentioned in the Statement for Annual Budget Expenditure FY2019 delivered by the Prime Minister as follow 1. The new borrowing required is in page 4 paragraph 2 of the Thai version (page 3 last paragraph of the English version), the amount of budget deficit. 2. Total debt burden on the budget is mentioned in page 49 under no.2.5 "กลุ่มงบประมาณรายจ่ายบริหารจัดการหนี้ภาครัฐ" for the Thai version (page 25 no.2.5 for the English version) 3. The interest payment for on the outstanding debt is also presented in page 49 under no.2.5 (page 25 no.2.5 for the English version) . They are also included in the Volume 5 of the Budget Document (the Purple Book) in page 7 and in the Public Debt Management Plan. Source: (<http://www.bb.go.th/topic-detail.php?id=7904&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 Thai version (<http://www.bb.go.th/topic-detail.php?id=8320&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 English version (<http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=0>) The Purple Book (<http://www.pdmo.go.th/en/plan-debt/public-management>) Public Debt Management Plan

Researcher Response

According to the new source, the purple book shows the estimate the new borrowing amount on page 7 and the interest payments is on page 10. However, I still could not find total debt burden at the end of the budget year. It only presents the status of the total debt burden on January 31, 2018. The score goes to 'b.'

IBP Comment

Note that the Public Debt Management Report was published in September 30, 2018, published after the budget is approved so it is too late to be considered part of the EBP. The researcher is referring to the information found in the Purple Book and the Statement for Annual Expenditures.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table II-1 on page 41 estimates the amount of net new borrowing for FY 2019 by 450,000 million baht. Table III-13 on page 74 gives details in the interest payment for the FY 2018-19. However, Table IV-2 on page 117 did not show an estimate of the total debt at the end of the FY 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Only the interest payments on outstanding debt for budget year (both domestic and foreign) is presented in p.74. Given that there is no clear message that whether foreign debts will be issue or not, in addition to THB 450,000 million domestic debt, I would not consider that the amount of net new debt issuing is explicitly presented.

Government Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year

Comments: Source: (<http://www.bb.go.th/topic-detail.php?id=7904&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 Thai version (<http://www.bb.go.th/topic-detail.php?id=8320&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 English version (<http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=0>) The Purple Book (<http://www.pdmo.go.th/en/plan-debt/plan-debt-public-management>) Public Debt Management Plan

Researcher Response

Those sources present the amount of new borrowing and the interest payments except the total debt burden at the end of the FY.

IBP Comment

As per the question 13 response, this question is not responded to using the Public Debt Management Plan as it was published only after the budget was approved.

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019)

Comment:

Those core components of government debt do not present detail at the end of FY 2019 in the Draft Bill. There is only information on BY-1 for the total debt outstanding, including its composition. See pages 117, 119, 122, and 123.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher; no core information including interest rates and maturity date, although category domestic debt is presented (no foreign debt information is included in new debt issuance category). No additional info. such as fixed variable, callable, and debt contracts, although the name of the creditors are presented for outstanding debt shown in p. 123.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: The Public Debt Management Plan presents information of each of the debt in detail which includes the maturity profile, interest rate for each debt, whether it is domestic or external, whether it is guarantee by the government or not, and the restructuring plan (Appendix 2). It is also presented the Purple Book. The Budget in Brief also shows whether which debt is domestic or external in table IV-4 and IV-5 on page 122-123.

Source: (<http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=0>) The Purple Book

(<http://www.pdmo.go.th/pdmomedia/documents/2018/Oct/%E0%B9%81%E0%B8%9C%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9A%E0%B8%A3%E0%B8%B4%E0%B8%AB%E0%B8%B2%E0%B8%A3%E0%B8%AB%E0%B8%99%E0%B8%B5%E0%B9%89%E0%B8%AA%E0%B8%B2%E0%B8%98%E0%B8%B2%E0%B8%A3%E0%B8%93%E0%B8%B0%202562.pdf>) Public Debt Management Plan (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=1074>) Budget inBrief

Researcher Response

After checking the date validation with JavaScript for the Public Debt Management Plan link (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=1074>), it had been found that the file had been uploaded on 30/09/2018. The date is too late to consider as the EPB. The

score is 'd.'

IBP Comment

The Public Debt Management Plan was published on September 30, 2018, which is after the budget is approved, and therefore it cannot be considered as part of the EBP.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

<http://bb.go.th/en/topic-detail.php?id=8321&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019)

Comment:

The Draft Bill does not show any core element.

Peer Reviewer

Opinion: Agree

Comments: If you consider the Draft Bill as EBP, then the researcher's answer is correct. If you consider Thailand Budget Books (including Budgeting in Brief-FY 2019, Green (revenue estimation), Purple (Economy and finance report), Blue (detailed revenue), Orange (summary budget), Red (detailed budget by administrative and strategy) and Yellow (budget by strategic plan) Issues) as the main EBP, one information, whether the debt issuance is domestic or external is presented in p.41 of Thailand Budget in Brief

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

Comments: source: (<http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=0>) The Purple Book

(<http://www.pdmo.go.th/pdmomedia/documents/2018/Oct/%E0%B9%81%E0%B8%9C%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9A%E0%B8%A3%E0%B8%B4%E0%B8%AB%E0%B8%B2%E0%B8%A3%E0%B8%AB%E0%B8%99%E0%B8%B5%E0%B9%89%E0%B8%AA%E0%B8%B2%E0%B8%98%E0%B8%B2%E0%B8%A3%E0%B8%93%E0%B8%B0%202562.pdf>) Public Debt Management Plan

Researcher Response

After checking the date validation with JavaScript for the Public Debt Management Plan link (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=1074>), it had been found that the file had been uploaded on 30/09/2018. The date is too late to consider as the EPB.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The Economic Outlook for FY 2019 on page 1 in the Budget in Brief includes expected growth rate at 3.9-4.9%, inflation rate in the range of 0.9-1.9%. Nominal GDP level shows on page 81.

Peer Reviewer

Opinion: Agree

Comments: There is no real GDP growth rate in p. 81 mentioned by the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: In addition to the comment by the researcher the Statement for the Annual Budget Expenditures for Fiscal Year 2019 mentions both core and information beyond the core element which are GDP growth rate, Inflation rate, and Current Account Balance on page 3 paragraph 2 (both Thai and English version), interest rate on page 5 first paragraph Thai version (page 4 paragraph 3 English version), and international reserve balance on page 5 paragraph 2 Thai version (page 4 paragraph 4 English version). The nominal GDP can be found in the Budget in Brief as mention by the researcher. source: (<http://www.bb.go.th/topic-detail.php?id=8320&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 English version (<http://www.bb.go.th/topic-detail.php?id=7904&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 Thai version (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0>) Budget in Brief FY2019

Researcher Response

According to the new source from the government review and the comment from peer review, 'real GDP growth' has not been found in any source. The score is 'c.'

IBP Comment

The information cited by the government reviewer is correct - with the exception that the inflation rate is only cited for 2018. Real GDP growth is provided as a range in the Statement for the Annual Budget Expenditures, which is sufficient for this question. However, since all other core elements are provided, and there is information beyond the core, this score is revised from C to B in line with OBS methodology.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Nominal GDP level shows on page 81. Also, inflation rate and GDP growth appear in a narrative on page 1.

Peer Reviewer

Opinion: Disagree

Suggested Answer: nominal GDP and interest rate in FY 2019

Comments: Nominal GDP and interest rate in p.1, but no real GDP growth in p.81 pointed out by the researcher. P.81 present annual GDP from 2005 to 2019 and said that, it is based on, "current price" which I interpret that it is nominal value since they do not point out chain index for inflation adjustment.

Government Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements: Current Account Balance, international reserve balance

Comments: source: (<http://www.bb.go.th/topic-detail.php?id=8320&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 English version (<http://www.bb.go.th/topic-detail.php?id=7904&mid=544&catID=0>) Statement for the Annual Budget Expenditures for Fiscal Year 2019 Thai version (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0>) Budget in Brief FY2019

Researcher Response

I agree with peer review that the source did not indicate 'real GDP growth' in related sources.

IBP Comment

GDP growth is found on p. 1 of the Statement for Annual Expenditures. Interest rate information, however, is only for BY-1. Information beyond the core includes Current Account Balance and Reserves.

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019)

Comment:

Sensitivity Analysis has not been found in the key budget documents.

Peer Reviewer

Opinion: Agree

Comments: I could not found any sensitivity analysis in main EBP (the Draft Bill) or supporting documents (i.e., all budget books).

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The FY 2019 Budget Policy on page 2 in the Budget in Brief does not tell us that the government adopts the new policy proposal or the impact of the new policy proposal.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. Although the Yellow budget book Issue No. 4 reports budget by strategic plans, they did not say which programs/plans are new. The new and ongoing programs are not also presented in summary budget in Thailand's Budget in Brief

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Comments: The budget document vol.1 (The Orange Book) section 3 shows budget for FY2017 - FY2019 of each program. New policy programs can be identified as there is no data on the previous budget year. New Policies are also presented in the Budget Document Vol. 14 No.1-6 which are budget for Integrated programs. There are 3 new programs for FY2019 which are Integrated programme on development of health insurance system, Integrated programme on development of public service provision of government agencies, and Integrated programme on regional area development. The Narrative discussion of each new integrated program are presented in the Budget in Brief page 7-31 (5. Strategy for the FY 2019 budget allocation) source: <http://www.bb.go.th/topic-detail.php?id=7857&mid=544&catID=1074> (The Orange Book) <http://www.bb.go.th/topic-detail.php?id=7879&mid=544&catID=1074> (The Red Book no.3) <http://www.bb.go.th/topic-detail.php?id=7880&mid=544&catID=1074> (The Red Book no.4) <http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=1074> (Budget in Brief)

Researcher Response

According to the government review, the orange book presents all major budget expenditure programs which compare to FY2017-2019. However, the narrative discussion of the new policy proposal on page 7-31 of the Budget in Brief does not fully relate to budget expenditure programs. The score goes to 'b.'

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

b. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=8321&mid=544&catID=1074> (Draft Bill on Annual Budget Expenditures For Fiscal Year 2019)

Comment:

All budget documentation does not indicate that the government adopts the new revenue policy.

Peer Reviewer

Opinion: Agree

Comments: I looked through the Green Book which is revenue in detail (<http://www.bb.go.th/topic-detail.php?id=8864&mid=545&catID=1151>) and found no discussion about new policies affecting revenue collection.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

Comments: The detail information of the revenue is presented in Budget Document vol.2 section 3. This shows the different of the estimate revenue in FY2017 - 2019. The process is stated in section 27 of the STATE FISCAL AND FINANCIAL DISCIPLINES FY 2018. source:

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=1074> (budget document vol2 section 3)

http://web.krisdika.go.th/data/document/ext838/838222_0001.pdf (STATE FISCAL AND FINANCIAL DISCIPLINES FY2018)

Researcher Response

I agree with the government review that the new source excludes a narrative discussion. The score is 'b.'

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Page 66 in the Budget in Brief presents functional expenditures for FY 2018 and 2019. Page 74 shows budget expenditures by economic classification for FY 2018 and 2019. Also, page 82 indicates budget expenditures for FY 2018 and 2019 by administrative agencies.

Peer Reviewer

Opinion: Agree

Comments: I checked p.66, 74, and 82 of Thailand Budget in Brief and found budget reported by economic, functional and administration unit classification, respectively.

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

<http://bb.go.th/en/topic3.php?gid=860&mid=544&page=1&catID=1074&sort=1> (Supporting Budget Document 'Red Books')

Comment:

The Red Books show all expenditures by each program for BY-1.

Peer Reviewer

Opinion: Agree

Comments: In the Red Book, the programs' spending are reported by strategic plan, NOT by administrative unit. For example, in p. 290 of Budget Document Issue 3 No.4 (ฉบับที่ 3 เล่มที่ 4 งบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562, <http://bb.go.th/en/topic-detail.php?id=7862&mid=544&catID=1074>), Smart Farmer Project is under Agricultural Production Program (โครงการ:

โครงการพัฒนาศักยภาพกระบวนการผลิตสินค้าเกษตร), which is under 8.6 แผนงานบูรณาการพัฒนาศักยภาพการผลิตภาคการเกษตร (Agricultural Development Strategic Plan), p. 284. For this project, the first year is in BE 2561 (FY 2018)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

<http://bb.go.th/en/topic-detail.php?id=7857&mid=544&catID=1074> (Supporting Budget Document - Comparisons of Revenue and Expenditures 'Orange Book')

Comment:

Page 9-10 in the Orange Book shows updated budget expenditures for FY 2018.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. The budget data shown in p.9-10 are actual appropriation for BE 2560 and 2561 (2017 and 2018), along with the proposed 2019.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The three expenditure classifications in Budget in Brief present only for BY-1.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Comments: The Red Issue of the Budget Book, ฉบับที่ 1 รายรับรายจ่ายเปรียบเทียบประจำปีงบประมาณ พ.ศ. 2562 (Issue 1 Budget Comparison for FY 2018) (<http://bb.go.th/en/topic-detail.php?id=7857&mid=544&catID=1074>) presented BY-2 actual budget appropriation which is year FY 2017 (BE 2560) for FY 2019. However, the BY-2 budget data are present only by administrative units, i.e., by Ministry. No BY-2 budget data for functional and economic classification.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with peer review and the new source. The Score goes to 'c.'

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Source: <http://bb.go.th/en/topic-detail.php?id=7857&mid=544&catID=1074> ฉบับที่ 1 รายรับรายจ่ายเปรียบเทียบประจำปีงบประมาณ พ.ศ. 2562 Issue 1 Revenue and Expenditure Comparison for FY BE 2562 (FY 2019)

Government Reviewer
Opinion: Agree

Researcher Response
According to question 22, I agree with peer review.

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The Budget in Brief only presents individual programs one year before the budget year.

Peer Reviewer

Opinion: Agree

Comments: I checked the ฉบับที่ 4 งบประมาณรายจ่ายจำแนกตามโครงสร้างแผนงานตามยุทธศาสตร์ ฉบับปรับปรุง

ตามพระราชบัญญัติงบประมาณรายจ่าย ประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Issue No. 4 Budget Classified by Strategic Planning and Structure, Revised Version, FY 2019) at <http://www.bb.go.th/topic-detail.php?id=8399&mid=545&catID=1151> and found no BY-1 and BY-2 by programs or strategic plan. Only proposed FY 2019 exists.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table III-22 on page 104 in the Budget in Brief shows actual outcomes for expenditures from FY 2013-2017 (BY-2).

Peer Reviewer

Opinion: Agree

Comments: The FY 2017 is the last actual budget presented in the document and page identified by the researcher.

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table II-1 on page 41 in the Budget in Brief illustrates revenue estimate for FY 2018 (BY-1) by four categories.

Peer Reviewer

Opinion: Agree

Comments: I checked the Thailand's Budget in Brief in p. 41 as identified by research and found BY-1 revenue data by types (4 types: Taxes, Sales, Enterprise Revenue and Others)

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=0> (Supporting Budget Document No.2 - Revenue Estimates for FY 2019 'Green Book')

Comment:

Table II-1 on page 41 in the Budget in Brief illustrates revenue estimate for FY 2018 (BY-1) by four categories; Taxes, Sales of Assets and Services, State Enterprises, and the others. Moreover, the Green Book also shows individual sources of revenue from FY 2017 to FY 2019 on page 7-12. The amount of revenues in the 'Other Miscellaneous' category is only 0.9%, which justifies an A score.

Peer Reviewer
Opinion: Agree
Comments: P. 7 of the Green book reports BY-2 of dis-aggregated revenue.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

<http://bb.go.th/en/topic-detail.php?id=7858&mid=544&catID=1074> (Supporting Budget Document for FY 2019 - Revenue Appropriation 'Green Book')

Comment:

Page 3 in the Green Book shows an update of revenue estimate from the original enacted level.

Peer Reviewer
Opinion: Agree
Comments: The revenue reported in the page identified by the researcher include: actual BE 2560 (FY 2017), estimated BE 2561 (FY 2018) , and projected BE 2562 (FY 2019).

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=0> (Supporting Budget Document No.2 - Revenue Estimates for FY 2019 'Green Book')

Comment:

Table II-5 on page 49 in the Budget in Brief shows revenue estimates by four types of revenue from FY 2015-2019. Table II-6 on page 51 presents actual receipts by four types from FY 2013-2017. In addition, page 7-12 in the Green Book also shows comprehensive revenue estimate information from 2017-2019.

Peer Reviewer
Opinion: Agree
Comments: I checked information and sources identified by researcher and agree with the answer. p. 49 of Thailand's Budget in Brief presents revenue estimates by type (tax, non-tax, state enterprise revenue, and others) from FY 2015 to FY 2017 p. 51 of Thailand's Budget in Brief presents

actual revenue at disaggregated level from FY 2013 to FY 2017. p.7-12 of Green Book reports revenue estimation at the disaggregated level in BE 2560, 2561, 2562 (FY 2017, 2018, and 2019, respectively)

Government Reviewer
Opinion: Agree

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=7858&mid=544&catID=0> p.%207-12 (Supporting Budget Document: Revenue Estimates for FY 2019 'the Green Book')

Comment:

Table II-6 on page 51 shows the actual revenue by individual sources from FY 2013-2017. Also, individual sources present on page 3 in the Green Book.

Peer Reviewer

Opinion: Agree

Comments: The individual source of revenue is reported by source of revenue in p.7-12 of the Green Book. The revenue covered BY-1 (2018) and BY-2 (2017) for FY 2019.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Table II-10, page 57, in the Budget in Brief shows all revenues reflect outcomes two years prior to the budget year.

Peer Reviewer

Opinion: Agree

Comments: I checked p. 57 of the Thailand's Budget in Brief-FY 2019 and found that the most recent actual revenue reported in in FY 2017. So, I agree with the researcher

Government Reviewer

Opinion: Agree

(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.)"

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether “core” information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

- *total debt outstanding at the end of BY-1;*
- *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.*

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

[illegible]

8%B2%E0%B8%A3%E0%B8%93%E0%B8%B0%202562.pdf)

Researcher Response

Javascript says Public Debt Management Plan was published October 4, 2018, so it would have been too late to be part of the EBP. The score is 'c.'

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?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The actual outcomes for FY 2015-2019 debt are shown in Table IV-4 on page 122 of the Budget in Brief.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Comments: I disagree with the researcher because according to p. 122 in Thailand Budget in Brief-FY 2019, table IV-4 shows "new loan" occurred in each fiscal year (from FY 2016 to 2018), but not, "actual outcomes" of the debt as the question asked. Besides, the data in this table are only, "domestic debt". There are data about foreign debt in p. 123 and 126, Table IV-5 and Table IV-6, respectively. Table IV-5 presents the Principle Outstanding for External Debt as of January 31, 2018. This is "actual debt outcome" to me for foreign debts, however, it is BY-1. Table IV-6 presents Direct Government Loans amount (annually) in FY 2015 - FY 2019. However, this is not, "outcome" of the debt activities since it does not show net outstanding debt.

Government Reviewer

Opinion: Agree

Researcher Response

After reading the source carefully, I agree with the peer review that the proposal has no actual outcomes. The score goes to 'd.'

IBP Comment

Based on an IBP review of the information shown in Table IV-4, it is confirmed the actual outcomes are presented for BY-2. The footnote on the table says that the FY2015-2017 figures are *results* from the operations. This counts as actual outcomes. While the peer reviewer is correct that this information is for domestic debt in this table, the same information (with actual results) is shown on Table IV-6. The score is revised back to A.

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

<http://www.bb.go.th/topic-detail.php?id=8400&mid=545&catID=0> (Extra-Budgetary Document for Budget Expenditures FY 2019 "เอกสารเงินนอกงบประมาณ ฉบับปรับปรุง ตามพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒")

Comment:

Extra-Budgetary Document for Budget Expenditures FY 2019 is classified by administrative agencies and programs but not gives a narrative of the purpose why the extra-budget 250,321 million baht was set up.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, however, I don't think any core information including (1) policy statement and (2) sources and flows in and out used to finance extra-budget by administrative unit. The 63 pages of this issue contains all table reporting which administrative unit uses extra budget and the amount estimated in FY 2019. No narration.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Comments: The extra-budgetary funds with their core information and narrative are included in Budget Document Vol.5

"รายงานภาวะเศรษฐกิจและการคลังประจำปีงบประมาณ พ.ศ. 2562" section 6, p.635-885. The information includes - The statement for BY-2, BY-1 on page 641 - 651 - Establishment date of each fund - purpose of each fund in narrative - capital - investment goal for the budget year and performance of the past budget year (since BY-3) - whether the statement is approved by the Supreme Audit Institution - detail performance and statement including income, expenditure, and financial status of each fund source: <http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=0>

Researcher Response

The following information of Budget Document Vol.5 was included in the EBP, not separate as my source. The score is 'c.'

IBP Comment

The government reviewer cites a helpful resource, however, since the information here is BY-1 and BY-2 it cannot be assessed for this question. The researcher's score of C is confirmed.

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

<http://bb.go.th/en/topic-detail.php?id=7857&mid=544&catID=1074> (Supporting Budget Document for FY 2019 - Comparative Revenue and Expenditures 'Orange Book')

<http://www.bb.go.th/topic-detail.php?id=8400&mid=545&catID=0> (Extra-Budget Document for Budget Expenditures FY2019)

Comment:

The 'Orange Book' shows central government finances in each administrative unit. Also, the extra-budget details in each government agencies have been found in Extra-Budget Document for Budget Expenditures FY 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, central government finances are not presented on a consolidated basis.

Comments: The Orange Book reports total amount of the budget spent by each administrative unit in 2 comparison year (BY -1 and FY) and reports disaggregated budget amount spent by strategic plan, however, the total amount of budget appears to not reflect the extra-budget amount reported in Extra-Budget Document for Budget Expenditures FY 2019. For example, in p. 21 of the Orange Book, the Ministry of Finance's total budget is proposed at THB 242,845,984,600. But in p. 1 of the Extra-Budget Document for Budget Expenditures FY 2019, the on-budget for Ministry of Finance is THB 242,947,992 thousand and off-budget is THB 6757.6, when I combined these together, the total on-and off-budget for Ministry of Finance in FY 2019 is THB 259,706 million which is more than what is reported in Orange Book for THB 6861 million. (This sounds like a off-budget amount.)

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer review that the total budget expenditure of the Ministry of Finance in both documents does not match the amount. It might be off-budget in somehow. The score goes to 'b.'

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://bb.go.th/en/topic-detail.php?id=7881&mid=544&catID=1074> (Supporting Budget Document No.3 Vol.14(5) - Integrated Provincial Development Plan (1) 'Red Book')

<http://bb.go.th/en/topic-detail.php?id=7882&mid=544&catID=1074> (Supporting Budget Document No.3 Vol.14(6) - Integrated Provincial Development Plan (2) 'Red Book')

Comment:

Those documents present information on intergovernmental transfer. Page 105-106 in the Budget in Brief FY 2019 shows a narrative and budget subsidies for Local Administrative Organizations. The Red Books also illustrate comprehensive estimates of intergovernmental transfers.

Peer Reviewer

Opinion: Agree

Comments: I looked at the sources identified by the researcher and agree with the answer. The local government budget is reported by Strategic Plans. P. 643 - 653 of the Red Book Section (2) <http://bb.go.th/en/topic-detail.php?id=7882&mid=544&catID=1074> reported interest and administrative fees on long-term debts by programs/projects according to strategic plans. But do not tell debt sources and maturity dates or types of debt (domestic or foreign)

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

According to Part III Budget Expenditures, in the Budget in Brief, there are all classified by functional, economic, and administrative. It has no alternative displays of expenditures that relate to those criteria.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Comments: The budget by beneficiary is reported by region, but not gender, age, and income. The budget by region is reported through province, group of province-- they call it "Area" . The homepage of the Thailand Bureau of Budget website, presents a button to click to see Area Budget: <http://bb.go.th/en/index.php?mid=2> , called, งบประมาณลงพื้นที่จังหวัด (Area) and then when we clicked to

http://www.bb.go.th/web/budget/province/province_bud62/ we will see 3 tabs: province, group of province (or region), and international. In each page, we can download the PDF file which show budget by program (i.e., national strategic plan) in each province or region. See this link for Bangkok budget as an example: http://www.bb.go.th/web/budget/province/province_bud62/PDF/item/03100000.pdf for FY 2019

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: Region: Regional display is presented in the Budget Bureau website, also it is shown under the Integrated programme on promotion of development of provinces and clusters of provinces, Integrated programme on regional area development. source:

http://www.bb.go.th/web/budget/province/province_bud62/ (Regional Display on BB's website) <http://www.bb.go.th/topic-detail.php?id=7880&mid=544&catID=0>

<http://www.bb.go.th/topic-detail.php?id=7882&mid=544&catID=0> Age: Integrated programme on development of human potentials at every stage of life source: <http://www.bb.go.th/topic-detail.php?id=7878&mid=544&catID=0> Budget document volume 4: Budget allocation by strategy Source: <http://www.bb.go.th/topic-detail.php?id=7883&mid=544&catID=0>

Researcher Response

I agree with both comments that the those documents present two alternative displays of budget expenditures. The score is 'b.'

IBP Comment

During an IBP review, the researcher's revision from D to B is confirmed. While the budget portal has the most user-friendly presentation of expenditures by region, it cannot be counted for this question because it is not clear whether the information is part of the EBP, or that there is a direct connection between the EBP submission and the information in the portal. On the other hand, the documents cited by the government reviewer are part of the EBP package, and include <http://www.bb.go.th/topic-detail.php?id=7880&mid=544&catID=0> <http://www.bb.go.th/topic-detail.php?id=7882&mid=544&catID=0> A summary of provincial level expenditures by national target program (not just transfers), both with breakouts of programs by province and summaries of program expenditure by each province. This counts as a geographic presentation of the budget. <http://www.bb.go.th/topic-detail.php?id=7878&mid=544&catID=0> This document has a section with the summary on Integrated Program on Development and Human Potential, which includes: - Table showing expenditures on this program across different administrative units - Table showing breakout of program expenditures by sub-program which have age-specific targets (i.e. pre-schoolers, school-age, working age, etc).

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on age

Other displays of expenditure (please specify)

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Even though, "Area Budget" is reported as mentioned in previous question, it does not report, Distribution of "Health" or "Educational Expenditure" by geographic regions, it rather reports budget distribution by national strategic programs.

http://www.bb.go.th/web/budget/province/province_bud62/PDF/item/03100000.pdf P. 94 - 97 in Thailand's Budget in Brief - FY 2019 also present BY-1 and FY 2019 of the appropriation by province

Government Reviewer

Opinion: Disagree

Suggested Answer: Policy impacts based on age Distribution of health expenditures by geographic region Distribution of education expenditure by geographic region

Comments: Policy impacts based on age source: <http://www.bb.go.th/topic-detail.php?id=7878&mid=544&catID=0> Distribution of health expenditures by geographic region Distribution of education expenditure by geographic region source: <http://www.bb.go.th/topic-detail.php?id=7880&mid=544&catID=0> , <http://www.bb.go.th/topic-detail.php?id=7882&mid=544&catID=0>

Researcher Response

I agree with peer review that 'Budget in Brief' presents appropriation by provinces. Also, the Red Book Z<http://www.bb.go.th/topic-detail.php?id=7878&mid=544&catID=0> gives details about the budget allocation by the national strategies which policy impacts based on age include in this report.

IBP Comment

Other in this response refers to the geographic presentation consider to respond Q36.

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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://www.bb.go.th/topic-detail.php?id=8400&mid=545&catID=0> (Extra-Budget Document for Budget Expenditures FY 2019)

<http://www.bb.go.th/topic-detail.php?id=8392&mid=545&catID=0> (Supporting Budget Document for FY 2019 No. 3 Vol.13 'Red Book')

Comment:

Table III-19 on page 97-98 in the Budget in Brief and also page 54-58 in Extra-Budget Document for Budget Expenditures FY 2019 illustrate budget allocation to all state enterprises. Narratives of the transfer purpose for each state enterprise appear in the Red Book, which narrative is structured by vision, mission, benefit, and goal.

Peer Reviewer

Opinion: Agree

Comments: P. 97- 98 of Thailand's Budget in Brief appears to present the total appropriation for each of state enterprises. the Red Book presents state enterprise budget by program and project, along with narration about visions, missions and expected outcomes, but nothing in the narrative discussion is related to amount of budget proposed (i.e., why it is X amount instead of Y)

Government Reviewer

Opinion: Agree

Comments: Additional source: <http://www.bb.go.th/topic-detail.php?id=8865&mid=545&catID=0> (Supporting Budget Document for FY 2019 No. 5 'Purple Book')

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:

b. Yes, the core information is presented for all quasi-fiscal activities.

Source:

<http://www.bb.go.th/topic-detail.php?id=8392&mid=545&catID=0> (Supporting Budget Document No.3 Vol.13 - SOEs and Other Agencies 'Red Book')

Comment:

The Red Book Vol.13 presents comprehensive information on quasi-fiscal activities in State-Owned Enterprises. For example, page 11 in the Red Book shows the quasi-fiscal activity of Bank for Agriculture and Agricultural Cooperatives (BAAC). BAAC provides loans at below-market rates for farmers. The purpose of the programs and beneficiaries are in narratives.

Peer Reviewer

Opinion: Agree

Comments: I agree. The purposes of each enterprise are presented in "Visions" and "Missions" statements and the program beneficiaries are presented in, "expected outcome" as stated by the researcher.

Government Reviewer

Opinion: Agree

39. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government’s balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Budget in Brief does not present a list of financial assets and an estimate of their value.

Peer Reviewer

Opinion: Agree

Comments: In addition to the source provided by the Researcher, I checked the Capital Budget Book (which has 6 Issues organized by functions, i.e., water, economic development, education, public health, others, and summary). <http://www.bb.go.th/topic-detail.php?id=8392&mid=545&catID=0> But still can't find capital assets data, only the proposed budget for FY 2019. Note: Thailand does not have separate capital budget. The capital projects are inserted as a line item in the Annual Budget Document

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all financial assets.

Comments: The government financial assets are presented in the Government Financial Report ("รายงานการเงินรวมภาครัฐ พ.ศ. 2561") which is published on May 2019. source: http://cfs.cgd.go.th/cgd_app/web_contents_resources/download/fs_137_download.pdf

Researcher Response

The Government Financial Report 2018 was published in May 2019 that IBP only accepts documents before December 31, 2018. After checking the report website (http://cfs.cgd.go.th/cgd_app/cgd/index.php), it found that only the report 2017 disappears. So, the score is 'd.'

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Non-financial asset is not presented in the Budget in Brief.

Peer Reviewer

Opinion: Agree

Comments: See previous answer for Q.39

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all nonfinancial assets.

Comments: Nonfinancial assets and their core information are presented in the Government Financial Report ("รายงานการเงินรวมภาครัฐ พ.ศ. 2561") which is published on May 2019. source: http://cfs.cgd.go.th/cgd_app/web_contents_resources/download/fs_137_download.pdf

Researcher Response

It is same as the question 39 that this report could not be considered for OBS 2019. IBP only evaluates documents releasing before December 31, 2018. After checking the CGD website, it found that the financial report for 2017 is missing. The score is 'd.'

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The estimates of expenditure arrears are not presented in the Budget in Brief.

Peer Reviewer

Opinion: Agree

Comments: In addition to Thailand's Budget in Brief, there is no obligation or liability estimated for the rest of FY 2018 in any place of the budget documents (both in summary and detail format).

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether “core” information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand’s Budget in Brief Fiscal Year 2019)

<http://bb.go.th/en/topic-detail.php?id=7884&mid=544&catID=1074> (Supporting Budget Document No.5 - Economic and Fiscal Situation Report ‘Purple Book’)

Comment:

Table IV-2, Table IV-3, and Table IV-5 in Budget in Brief show the amount of domestic and external debt guarantees. In addition, the Purple Book also presents the amount of government guarantee, both domestic and external, in section 2. However, those documents did not include the statement of purpose for each contingent liability and the projection of the new contingent liability.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher for the loan guarantee and debt obligations in p. 117, 119, 123 for Table IV-2, IV-3 and IV-5, respectively. However, there is no core information including policy statement, defaults’ rates, and guarantee’s ceiling. P.7-17 of the Purple Book contains a long-term debt information but there is no narrative discussion regarding core information(i.e. policy statement, defaults’ rates, maximum guaranteed levels). P. 9 of the Purple Book reports , “aggregated level” of guaranteed debt (mostly through State Enterprise’ and local governments’ borrowing). P. 11 of the Purple Book reports, guaranteed debt level issued by administrative unit in the past along with outstanding guaranteed debts. P. 15 of the Purple Book reports, outstanding guaranteed debts by administrative unit in a matrix (last row of the Table presents amount of guaranteed debt, columns represent administrative units) .

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP review, the score for this question is revised from C to D. The debt guarantees shown in the Budget in Brief on p. 117 (Table IV-2), p. 119 (Table IV-3), and p. 123 (Table IV-5) are only for January 2018, or BY-1. The debt guarantees in the Purple Book are also BY-1 (p. 9, p. 11, 15 and 17 are all only for January 2018). This question asks about proposed contingent liabilities for the budget year.

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

All core components are excluded from the Budget in Brief.

Peer Reviewer

Opinion: Agree

Comments: In addition to Thailand's Budget in Brief - FY 2019, I checked the Issue 5: Economic and Finance Condition Reports for FY 2019 or Purple Book, ฉบับที่ 5 รายงานภาวะเศรษฐกิจและการคลังประจำปีงบประมาณ พ.ศ. 2562 at <http://bb.go.th/en/topic-detail.php?id=7884&mid=544&catID=0> p. 7 - 20 (ส่วนที่ ๕ การหนี้และการก่อหนี้ของรัฐ) presents long-term debt situations due to previous borrowing and current outstanding level (as of January 2018) but no projected future debts presented in all these pages.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The 10-years projection, some assumptions, and a brief discussion on the fiscal implications and risks highlighted by the projections are presented in the Public Debt Management Plan 2019. source: http://www1.pdmo.go.th/upload/plan_pdf/plan_20181004181155.pdf

Researcher Response

After checking the domain of the source, the Public Debt Management Plan was published by October 4, 2018, so it is too late to be considered part of the EBP.

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, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://bb.go.th/en/topic-detail.php?id=7884&mid=544&catID=1074> (Supporting Budget Document: Economic and fiscal reports for FY 2019 'the Purple Book')

Comment:

Page 127-129 in the Budget in Brief shows the actual amount of foreign aids and private donation with narratives. Information is provided only through 2017, however, and not the budget year. Loans from foreign agencies are provided on p. 126 for the budget year.

See also <http://bb.go.th/en/topic-detail.php?id=7884&mid=544&catID=1074>

See Part 3, pages 27-32. This information is also provided for prior fiscal years, however.

Therefore the score is C.

Peer Reviewer

Opinion: Agree

Comments: I checked and see no narrative discussion in both placed pointed out by the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Comments: The amount of donations with narrative in the budget document both in the Budget in Brief page 127-129 and the Budget Document Vol. 5 (Purple Book) section 2-3 is the actual information of the donation already received. Since the draft budget documents for FY2019 were prepared since the end of 2017, produced in early 2018, and published on June 6, 2018, the donation information shows in the document (private donor: from Oct 1, 2016 - Feb 28, 2018, Foreign aid: Oct 1, 2016 - Sep 30, 2017) are the most up-to-date at the time. It is impossible to have donation in formation of date during the FY2019 (Oct 1, 2018 - Sep 30, 2019). source: (<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=1074>) Budget in Brief (<http://www.bb.go.th/topic-detail.php?id=7884&mid=544&catID=1074>) the Purple book

Researcher Response

The new sources do not reach the estimates of all sources of donation. The score is still 'c.'

IBP Comment

The researcher's response is confirmed. This question asks for information on projected donations and foreign aid receipts until the end of 2019. Based on the disclosure of foreign loans until the end of 2019, this scores a C.

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Part II "Estimated Receipts," page 39, in the Budget in Brief illustrates the amount of revenue deduction from several departments but excludes the statement of purpose and intended beneficiaries.

Peer Reviewer

Opinion: Agree

Comments: P 40 of Thailand's Budget in Brief mentions tax deduction in point 1.3) for tax rebates and customs' rebates, etc. The tax expenditure in FY 2019 is THB 482, 600 million. Table II-1 on p. 41 also shows tax deduction in the second panel but no narrative.

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

The estimates of earmarked revenue do not present in the Budget in Brief.

Peer Reviewer

Opinion: Agree

Comments: I checked the entire revenue section and found no earmarked taxes. Besides, Thailand Budget in Brief-FY 2019, I checked the Green Book, ฉบับที่ 2 ประมาณการรายรับประจำปีงบประมาณ พ.ศ. 2562 (Issue No. 2, Estimated Revenue for FY 2019) <http://bb.go.th/en/topic-detail.php?id=7858&mid=544&catID=0> and did not find any earmarked revenue.

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. 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.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Page 7-36 in the Budget in Brief indicates strategy for FY 2019 budget allocation which links to the 20-year national strategy plan with detailed discussion in each strategy.

Peer Reviewer

Opinion: Agree

Comments: On p.7-36, the budget is arranged by national strategic plan presenting the total amount for each strategy and its plans along with narrative discussion.

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. 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.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544> (Supporting Budget Documents for FY 2019 'Red Books')

Comment:

The government drafted the EBP for FY 2019 following by the 20-year national strategy framework (2017-2036), national economic and social development plan (2015-2021). The Red Books show how each financial activity or program in every administrative directly links through government's policy goal for a multi-year period.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's comments and sources.

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

<http://bb.go.th/en/topic3.php?gid=860&mid=544&page=2&catID=1074&sort=1> (Supporting Budget Documents for FY 2019 'Red Books')

Comment:

Non-financial data present in the Red Books that every program has input within administrative units. Each program has set a goal and indicator for evaluating budget expenditures.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, nonfinancial data on inputs are not presented.

Comments: I randomly checked the Red Books and found that there are no "inputs." According to OBS, inputs mean, "resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school." The Red Books report budget data by program sorted through administrative unit (i.e., Ministry and agency). For each program or project, there are non-financial input reported. For example, in ฉบับที่ 3 เล่มที่ 10 (4)

งบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562 (Issue 3, No. 10(4) Budget Document FY 2019- Red Book), <http://bb.go.th/en/topic-detail.php?id=7872&mid=544&catID=1074> p. 1-25 reports budget info. for programs/projects by Bangkok Rajmongkol Technology University

(มหาวิทยาลัยเทคโนโลยีราชมงคลกรุงเทพ), Ministry of Higher Education. For example, see p. 14, under point 8.: detailed budget, the non-financial inputs are reported by program named after the beneficiary/broad goals, "ผู้สำเร็จการศึกษาด้านวิทยาศาสตร์และเทคโนโลยี (program for science and technology graduates); the example of capital items (i.e., inputs) of this program is, ตู้อบรมควัน แหวนทอง งามหาเมฆ เขตสาทร กรุงเทพมหานคร 1 ตู้ (smoke oven for 1 unit with price THB 2,140,000). However, note that the cut off point for capital projects are THB 1 million; anything above THB 1 million, go directly to Ministry of Finance approval instead of going to BOB recommendation.

Government Reviewer

Opinion: Agree

Researcher Response

According to the peer review comment, the Red Book presents non-financial data on inputs, as mentioned to the smoke oven. However, I do agree with the comment that the inputs have a cut-off point, which means there is not every program will have the inputs. The score goes to 'b.'

IBP Comment

Thank you to the peer reviewer for these comments. However, the purchase of inputs at specific prices counts as inputs for this question.

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

<http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544> (Supporting Budget Documents for FY 2019)

Comment:

Non-financial data present in each supporting budget documents 'Red Book' which illustrate each program in all administrative unit.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, nonfinancial data on results are not presented.

Comments: I checked the Red Book, no output or outcome reported by program/administrative units. There are targeted objectives and expected outcomes for current FY 2019. If targeted objectives/expected outcome for current year budget then the answer is (a). However, I interpret ,

"nonfinancial data on results for the budget year" as actual outcome or output, not, "expected" or "targeted" outputs/outcomes, and hence, the answer is (d.) See example in <http://bb.go.th/en/topic-detail.php?id=7872&mid=544&catID=1074> (Red book), p. 22, 8.4.1.6
เป้าหมายโครงการงบประมาณและกรอบงบประมาณรายจ่ายล่วงหน้าระยะปานกลางของโครงการจ านงตามแหล่งเงิน (Targeted Objectives for Program's Budget and Medium-term Expenditure by Fund Source)

Government Reviewer
Opinion: Agree

Researcher Response
I agree with peer review. The score is 'd.'

IBP Comment
Thanks to the peer reviewer. However, this question asks for whether any non-financial indicator is assigned at all to the expenditure data - it does not require there to be a baseline or target (targets are reviewed in Q51). Based on this, as there are indicators for all programs, the response for this question is revised back from D to A.

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

<http://bb.go.th/en/topic3.php?catID=1074&gid=860&mid=544> (Supporting Budget Documents for FY 2019)

Comment:

Supporting Budget Documents 'the Red Book' also shows performance targets to all non-financial data results.

Peer Reviewer
Opinion: Agree
Comments: See previous comments in Q.51

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?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets

out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

Strategy 4: "Poverty alleviation, inequality reduction, and internal growth creation" in the Budget in Brief, page 21-24, tells the narrative how the government will directly allocate the budget expenditures for the low-income group. Also, Table III-11, on page 72, illustrates the budget estimates for social protection.

Peer Reviewer

Opinion: Agree

Comments: I also checked the Yellow Book. <http://bb.go.th/en/topic-detail.php?id=7883&mid=544&catID=1074> Strategy 4.6, 4.7 and 4.8 address budget for programs that have purposes in reducing poverty. In addition to pp. 21-24 of Thailand Budget in Brief - FY 2019 reporting aggregated amounts of THB for each of the three strategies (4.6-4.8), the Yellow Book, pp. 212 - 219 also reports the expenditure of each individual programs responsible by administrative units.

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

<http://www.bb.go.th/topic-detail.php?id=2564&mid=306&catID=0>

("การกำหนดแนวทางการจัดทำงบประมาณและปฏิทินงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒" or Framework and Calendar for Budget Expenditures Process FY 2019)

Comment:

"การกำหนดแนวทางการจัดทำงบประมาณและปฏิทินงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒" or Framework and Calendar for Budget Expenditures Process FY 2019 was released on September 26, 2017.

Peer Reviewer
Opinion: Agree
Comments: I agree with the source and comments by the researcher.

Government Reviewer
Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0> (Budget Expenditures Ceiling for FY 2019)

Comment:

Most core information was presented in Budget Expenditures Ceiling document except interest rates.

Peer Reviewer
Opinion: Agree
Comments: Information include: (1) projected nominal GDP growth rate (3.7% - 4.7%), (2) projected inflation rate (1.1% - 2.1%). But there is no information in real GDP growth rate and expected interest rates.

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for the macroeconomic forecast.
Comments: Appendix 1, Budget Expenditures Ceiling for FY2019 shows nominal GDP level, inflation rate, and real GDP growth, including other elements beyond the core element which are investment, private consumption, government spending, export and import level and its growth rate, Balance of trade, Current account balance, and current account per GDP. Moreover, the interest rate can be found in attachment no.3 of the Public Debt Management plan. source: Budget ceiling: http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf Public Debt Management Plan: <http://www.pdmo.go.th/pdmomedia/documents/2018/Oct/%E0%B9%81%E0%B8%9C%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9A%E0%B8%A3%E0%B8%B4%E0%B8%AB%E0%B8%B2%E0%B8%A3%E0%B8%AB%E0%B8%99%E0%B8%B5%E0%B9%89%E0%B8%AA%E0%B8%B2%E0%B8%98%E0%B8%B2%E0%B8%A3%E0%B8%93%E0%B8%B0202562.pdf>

Researcher Response
I agree with peer review comment that real GDP and interest rate exclude from the pre-budget statement. The score is 'c.'

IBP Comment
In addition

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0> (Budget Expenditures Ceiling for FY 2019)

Comment:

Core information is presented in the PBS. Moreover, Budget Expenditures Ceiling for FY 2019 also includes a functional classification on page 5.

Peer Reviewer

Opinion: Agree

Comments: Expenditure policies are presented in . 2-9. Spending Policies include (1) spending related to 20-year national strategic plan , (2) reduced duplication across administrative unit's spending through similar programs, (3) administrative units need to rank their priority when proposing budget, (4) administrative unit should use self-revenue collected through some of their own services and some left-over or savings prior to proposing new budget, (5) administrative units must re-evaluate their programs to reduce or cancel program spending based on demands and previous goal accomplishment estimate total expenditure (THB 3,000,000 million) for FY 2019 is shown in p.2.

Government Reviewer

Opinion: Agree

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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0> (Budget Expenditures Ceiling for FY 2019)

Comment:

Discussion of revenue policy shows on page 1 and also an estimate of total revenue presents on page 6 which is classified by tax and non-tax revenue.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: There is only one element of core information: an estimate of total revenue in the last paragraph of p. 1 (THB 2,550,000 million) for FY 2019. But there is no discussion of revenue policies in this paragraph and elsewhere in this document.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer review that the narrative on page 1 in the pre-budget statement does not contain enough information about the discussion of revenue policy and priority. The score is 'c.'

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:
<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0> (Budget Expenditures Ceiling for FY 2019)

Comment:
The amount of net new borrowing and interest payment show on page 7. However, the central government's debt burden suspends from Budget Expenditures Ceiling document.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: The information in p. 7 does not report new debt issuance that is planed to execute in FY 2019 and outstanding debt burden as aftermath new debt issuance at the end of FY 2019 of . What is presented is planed debt service amount in FY 2019 including principals, interests and fees. So there is only one element , and answer should be (C).

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: All three estimates are present in Appendix 3 of the FY2019 Budget Ceiling Document. The net new debt needed is the budget deficit of 450,000 million THB. The total debt burden are total burden on the budget which includes principal repayment due (78,500 million THB) and interest payments 181,501.7026 million THB, and the debt restructuring of 384,152.8142 million THB. The interest payment on outstanding debt is 181,501.7026 million THB. source: http://www.cabinet.soc.go.th/doc_image/2561/993273693.pdf

Researcher Response

According to the new source, appendix 3 does not present the total debt outstanding at the end of the budget year. The score is 'b.'

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

<http://bb.go.th/en/topic-detail.php?id=7749&mid=306&catID=0> (Budget Expenditures Ceiling for FY 2019)

Comment:

The Budget Expenditures Ceiling only estimates expenditure for a single FY 2019.

Peer Reviewer

Opinion: Agree

Comments: There is no out-year budget data and information in this PBS document

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: The multi-year expenditure estimates for FY2019 - 2021 are presented on page 12 of the Multi-Year Fiscal Framework for FY2019-2021 (MTFF19-21) which was published on May 28, 2018. According to the STATE FISCAL AND FINANCIAL DISCIPLINES ACT,B.E.2561 (2018), the government needs to follow the framework in order to prepare the annual budget. Therefore, the expenditure estimates in the MTFF19-21 is the same estimates use for FY2019 annual budget. source: MTFF19-21: http://www.cabinet.soc.go.th/doc_image/2561/9932867017.pdf State Fiscal and Financial Disciplines Act 2018: http://web.krisdika.go.th/data/document/ext838/838222_0001.pdf

Researcher Response

I agree with the new source that shows multi-year expenditure estimates, following by the new act. The score goes to 'a.'

IBP Comment

While it is great practice for the government to produce an MTFF, this document was only published May 28, 2018, which is less than one month before the budget was presented to Parliament on June 7, 2018. For that reason, the document cannot be counted as part of the PBS. The

researcher's original score of B is confirmed.

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

Comment:

All three expenditure classifications show in "Part III Budget Expenditures" in the Budget in Brief.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer (a). However, the source of the answer is not correct. The Thailand's Budget in Brief-FY 2019 identified by the research is the Executive's Budget Proposal, not Enacted Budget. The Thailand's Budget in Brief-FY 2019 was deposited June 6, 2018. The Budget Act is, ฉบับพระราชบัญญัติงบประมาณรายจ่าย (พ.ร.บ.) (Budget Acts) which can be found at <http://www.bb.go.th/topic3.php?gid=862&mid=545> and the EB is, งบประมาณโดยสังเขป (ฉบับปรับปรุง) ตามพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Thailand's Budget in Brief - BE 2562 or FY 2019 (Revised Version)) can be found at <http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0>. According to the OBS methodology (p. 84), EB should be available to the public within 3 months after legislative approval. Legislative approval is in Aug 30, 2018; King Approval in Sept 7, 2018, the EB is posted Oct.1, 2018. Thus, this EB is publicly available. P. 70 presents enacted budget by economic classification; P. 72 presents enacted budget by functional classification ; and P. 77-90 presents enacted budget by administrative units (i.e., Ministry)

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)
<http://www.bb.go.th/topic-detail.php?id=8368&mid=545&catID=0> (Thailand's Budget in Brief Fiscal Year 2019 (Thai version))

Comment:

Page 66 in the Budget in Brief presents functional expenditures for FY 2019. Then, page 74 shows budget expenditures by economic classification for FY 2019. Finally, page 82 indicates budget expenditures for FY 2019 by administrative agencies.

Peer Reviewer

Opinion: Agree

Comments: The answer is correct, but sources and page numbers are not correct due to the researcher using Executive's Budget instead of Enacted Budget. P. 70 presents enacted budget by economic classification; P. 72 presents enacted budget by functional classification; and P. 77-90 presents enacted budget by administrative units (i.e., Ministry)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

<http://www.bb.go.th/topic-detail.php?id=8368&mid=545&catID=0> (Annual Budget Expenditures Act for FY 2019)

<http://bb.go.th/en/topic3.php?gid=860&mid=544&page=1&catID=1074&sort=1> (Supporting Budget Document No.3 Vol.1-14 - Budget Expenditures 'Red Books')

Comment:

The Enacted Budget and all Red Books present the estimates for all expenditure programs.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer but not the source. As noted in the previous comments (Q.59), the EB is, งบประมาณโดยสังเขป (ฉบับปรับปรุง) ตามพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Thailand's Budget in Brief - BE 2562 or FY 2019 (Revised Version)) can be found at <http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> The program budget is shown in p. 77 ตารางที่ 3 - 18: เปรียบเทียบงบประมาณรายจ่ายจําแนกตามกระทรวง (Table 3-18: Budget Comparison Classified by Ministry. <http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://bb.go.th/en/topic-detail.php?id=7858&mid=544&catID=1074> (Supporting Budget Document No.2 Revenue Estimates for FY 2019)

Comment:

On page 39-40 in the Budget in Brief displays all individual sources of revenue including taxes, sales of assets and services, income from state enterprises, and the other income.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer (a), however, I disagree on the source. As noted earlier in Q.59-60 comments, the EB is, งบประมาณ โดยสังเขป (ฉบับปรับปรุง) ตามพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Thailand's Budget in Brief - BE 2562 or FY 2019 (Revised Version)) which can be found at <http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> The revenue is reported by type in this EB in p. 39-40 has narration for projected revenue in FY 2019 by type (tax and no-tax (asset sales, state enterprise revenue, and others)) and Table 2-1 in p. 41

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

<http://www.bb.go.th/topic-detail.php?id=8319&mid=544&catID=0> (Thailand's Budget in Brief Fiscal Year 2019)

<http://bb.go.th/en/topic-detail.php?id=7858&mid=544&catID=1074> (Supporting Budget Document No.2 Revenue Estimates for FY 2019)

Comment:

On page 39-40 in the Budget in Brief displays all individual sources of revenue including taxes, sales of assets and services, income from state enterprises, and the other income.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer (a), however, I disagree on the source. As noted earlier in Q.59-60 comments, the EB is, งบประมาณ โดยสังเขป (ฉบับปรับปรุง) ตามพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Thailand's Budget in Brief - BE 2562 or FY 2019 (Revised Version)) which can be found at <http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> The revenue is reported by type in this EB in p. 39-40 has narration for projected revenue in FY 2019 by type (tax and no-tax (asset sales, state enterprise revenue, and others)) and Table 2-1 in p. 41 . The other revenue is accounted for 1.2% of total revenue. Thus, the answer is (a.)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0>
(Enacted Version)

Comment:

All three estimates of borrowing and debt are in the Budget in Brief. The amount of net new borrowing is on page 3. More information is on p. 40-41. Then, the total debt presents on page 117. Finally, p. 70 shows interest payments on outstanding debt.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer (a), however, I disagree on the sources. As noted earlier in Q.59-60 comments, the EB is, งบประมาณโดยสังเขป (ฉบับปรับปรุง) ตามพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. ๒๕๖๒ (Thailand's Budget in Brief - BE 2562 or FY 2019 (Revised Version)) which can be found at <http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> The net new debt issuance due to budget deficit; total outstanding debt as of July 31, 2018 (no estimated amount after FY 2019 rollover) ; and the annual interest payment are reported in Table 2-12 (p.56), Table 4-2 (p.108), and Table 3-13 (p.70), respectively. Thus, the answer is, (a).

Government Reviewer

Opinion: Agree

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the

core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> ("ประชาชนได้อะไรจากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or What people will get from the budget expenditures allocation FY 2019)
<http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796>
("สรุปประเด็นสำคัญที่ประชาชนได้รับประโยชน์จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or Highlights of People's Beneficiaries from Budget Expenditures Allocation FY 2019)
<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (Budget in Brief)

Comment:

Those citizen budget documents present only main policy initiatives without other essential components.

Budget in Brief includes detailed information on revenues, expenditures, policies, but no contact information for follow-up by citizens.

However, due to the additional information in the Brief document, this question scores a B.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The Citizens Budget is not published.

Comments: When I re-read the OBS definition of publicly available CB, my answer is that CB is not published in Thailand. This is because according to the OBS definition of publicly available of CB is, In order to be considered publicly available by the Open Budget Survey methodology, the Citizens Budget must be released at the same time as a "publicly available" Executive's Budget Proposal or Enacted Budget (depending on which budget document the Citizens Budget corresponds to. OBS Guideline, p. 88. The CB identified by the researcher: <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> ("ประชาชนได้อะไรจากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or What people will get from the budget expenditures allocation FY 2019) was deposited on the Bureau of Budget Website in 30 November 2018 which is about 2 months after Enacted budget was deposited into the Bureau of Budget's Website in 1 October 2018 (i.e., the Thailand's Budget in Brief - FY 2019 (Revised Issue)). See URL for the date of CB deposition: <http://www.bb.go.th/peoplewatch/topic.php?gid=565&mid=338>. and see this URL for the date of EB deposition: <http://www.bb.go.th/topic3.php?gid=862&mid=545> (the yellow-colored book). The second document identified by the researcher is: <http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796> ("สรุปประเด็นสำคัญที่ประชาชนได้รับประโยชน์จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or Highlights of People's Beneficiaries from Budget Expenditures Allocation FY 2019). This document was also deposited in 30 November 2018 which is about 2 months after Enacted budget was deposited into the Bureau of Budget's Website in 1 October 2018 (i.e., the Thailand's Budget in Brief - FY 2019 (Revised Issue)). The information in these two documents contains only policy initiatives in the budget, along with % of total spending on each of those policies. Most information is narration that are quite too long to read. The third document, Thailand's Budget in Brief - FY 2019 is not considered CB to me since it contains technical terms, jargons, and no visual graphics. Thus, my answer is, (d). no CB is published.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer's comments. For this round of the OBS, the Budget in Brief is being considered as the CB, therefore the researcher's original response is maintained (see Section 1 CB questions).

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. 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.

Source:

<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> ("ประชาชนได้อะไรจากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or What people will get from the budget expenditures allocation FY 2019)
<http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796>
("สรุปประเด็นสำคัญที่ประชาชนได้รับประโยชน์จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or Summary of People's Beneficiaries from Budget Expenditures Allocation FY 2019)
<https://www.youtube.com/watch?v=JvpKRRinc4s&feature=youtu.be> ("ประชาชนได้อะไร จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or What people will get from the budget expenditures allocation FY 2019)

Comment:

We only found that the citizens budget was released on the Budget Bureau's official website and infographic clip on YouTube.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. A Citizens Budget is not published.

Comments: As commented in Q. 64, The CB identified by the researcher: <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> ("ประชาชนได้อะไร จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or What people will get from the budget expenditures allocation FY 2019) is not CB corresponded to EB since it was deposited 2 months after the EB deposited in 1 October, 2018. The second document identified by the researcher is: <http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796> ("สรุปประเด็นสำคัญที่ประชาชนได้รับประโยชน์จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or Highlights of People's Beneficiaries from Budget Expenditures Allocation FY 2019) is also not considered CB since it was deposited 2 months after the EB deposited in 1 October, 2018. The third document, Thailand's Budget in Brief - FY 2019 is not considered CB to me since it contains technical terms, jargon, and no visual graphics. Thus, my answer is, (d). no CB is published. Hence, citizen budget is not available in Thailand, answer (d.)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer's comments. For this round of the OBS, the Budget in Brief is being considered as the CB, therefore the researcher's original response is maintained (see Section 1 CB questions).

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

b. 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.

Source:

<http://www.bb.go.th/peoplewatch/contactus01.php?mid=116> (People's feedback for citizens budget)

Comment:

The Budget Bureau has established the mechanism for people to feedback in citizens budget version but that mechanism is not widely used.

Peer Reviewer

Opinion: Agree

Comments: As of Aug. 18, 2019, 332 people watching the CB - FY 2019 (i.e. ประชาชนได้อะไร จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562 or what citizens receives from FY 2019) from <http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> So there were some effort to display the CB correspondent to EB but not many people watch.

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

<http://www.bb.go.th/peoplewatch/topic-detail.php?id=8526&mid=338&catID=0> ("ประชาชนได้อะไร จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or What people will get from the budget expenditures allocation FY 2019)
<http://www.bb.go.th/peoplewatch/topic3.php?gid=1181&mid=796>
("สรุปประเด็นสำคัญที่ประชาชนได้รับประโยชน์จากการจัดสรรงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562" or Summary of People's Beneficiaries from Budget Expenditures Allocation FY 2019)
<http://www.bb.go.th/topic-detail.php?id=8559&mid=545&catID=0> (Budget in Brief)

Comment:

Those 'citizens' version of budget documents were published for the enactment and execution phases of the budget process.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No citizens version of budget documents is published.

Comments: According to previous comments in Q.64, there is no CB in Thailand since the two documents identified by the researcher above were deposited 2 months after the EB is posted.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer's comments. For this round of the OBS, the Budget in Brief is being considered as the CB, therefore the researcher's original response is maintained (see Section 1 CB questions).

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> (Fiscal Situation Report)

<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry?language=EN> (Fiscal Information)

Comment:

Fiscal Situation Report shows actual expenditures by economic classification in the narrative page 19-20 and in the table on page 91.

In addition, economic and administrative classifications appear in General Comptroller's Department's Fiscal Information (<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry?language=EN>). By the way, the Fiscal Information is a real-time budget expenditures data, not an in-year report that gives any narrative.

Peer Reviewer

Opinion: Agree

Comments: I agree with the reseracher's answer-(a.) but my source is different. I checked the <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> (Fiscal Situation Report) , p. 19-20 and found actual budget reported in 4 quarters of FY 2018, in aggregated levels including total budget, operational and capital spending. I checked the

<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry?language=EN> and see that actual budget is reported by month, but can't tell when these data were deposited since this is fiscal data clearing house of MOF. If I were to adhere to my suggested IYR, I would use the ผลการเบิกจ่ายเงิน ณ. วันที่ 27 กรกฎาคม 2561 (Outcome of Budget Disbursement 27 July, 2018) .

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 In this document, the actual budget outcome is reported only administrative unit.

Government Reviewer

Opinion: Agree

Researcher Response

I agree the source with peer review.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> (Fiscal Situation Report)

Fiscal Situation Report shows actual expenditures by economic classification on page 19-20.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative Classification

Comments: If I were to adhere to my suggested IYR, I would use the ผลการเบิกจ่ายเงิน ณ. วันที่ 27 กรกฎาคม 2561 (Outcome of Budget Disbursement 27 July, 2018) .

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 In this document, the actual budget outcome is reported only administrative unit.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer review that the new source can compliment 'Administrative classification.'

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>

No program presented.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: If I were to adhere to my suggested IYR, I would use the ผลการเบิกจ่ายเงิน ณ วันที่ 27 กรกฎาคม 2561 (Outcome of Budget Disbursement 27 July, 2018) .

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 In this document, the actual budget outcome is reported only administrative unit (Ministry, Agency and State Enterprise) which is considered program by OBS definition of "program" above.

Government Reviewer

Opinion: Agree

Comments: source: http://www.cabinet.soc.go.th/soc/Program2-2.jsp?key_word=%C3%D2%C2%A7%D2%B9%BC%C5%A1%D2%C3%BB%AF%D4%BA%D1%B5%D4%A7%D2%B9%E1%C5%D0%A1%D2%C3%E3%AA%E9%A8%E8%D2%2%A7%BA%BB%C3%D0%C1%D2%B3&meet_date_dd=&meet_date_mm=&meet_date_yyyy=&meet_date_dd2=&meet_date_mm2=&meet_date_yyyy2=&doc_id1=&doc_id2=&owner_dep=&Input=+%A4%E9%B9%CB%D2+

Researcher Response

After checking xls file in the attached source, I only found the budget disbursement classified by administrative units. The actual expenditures for single programs have not been found in the file. So, the score for this question is still 'd.'

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>
Fiscal Situation Report

See p. 23-24 for a comparison of total expenditure to the previous fiscal year

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer, but my source is different. P. 23 and 24 of the <http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> Fiscal Situation Report (as IYRs identified by the researcher,) are การเบิกจ่ายของกองทุนนอกงบประมาณตามระบบ สศค. (or Budget Disbursement for Off-Budget) and ตุลาคมคลังตามระบบกระแสเงินสด1 ในปีงบประมาณ 2561 (fiscal balance for FY 2018). I do not think that the Fiscal Situation is appropriate source. If we consider, "ผลการเบิกจ่ายเงิน ณ. วันที่ 27 กรกฎาคม 2561" or Monthly Actual Budget Disbursement Outcome as of 27 July 2018 (as an example of IYR 2018), at https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4.html?page=7&perpage=10&page_locale=th_TH&keyword=&adv_search=&date_start=&date_end=31%2F12%2F2999 The budget disbursement outcome is reported through: (1) appropriation level left after changes in the current month, (2) period, (3) Budget Plan, (4) PO, (5) disbursement this month, and (6) % budget variance (total disbursement/total appropriation) In Thai: (1) วงเงินงบประมาณ หลังโอนเปลี่ยนแปลง, (2) จวด, (3) แผนการใช้จ่ายเงิน, (4) PO, (5) เบิกจ่าย, and (6) % เบิกจ่ายต่องบประมาณหลังโอนเปลี่ยนแปลง. These set of information are reported by ministry, agency, and state enterprise groped by type of budget, e.g., operational and capital spending

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> (Fiscal Situation Report-September 2018)

Comment:

The actual revenue by category presents on page 70 in the Fiscal Situation Report.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, if we were to regard Fiscal Situation Report-September 2018 as IYR. But if we regard, ผลการเบิกจ่ายเงินงบประมาณ (Budget Disbursement Outcome) as IYR, the the answer is (b.) since there is no revenue reported in this document.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx> (Fiscal Situation Report-September 2018)

The actual revenue by individual presents on page 70 in the Fiscal Situation Report.

Comment:

'Other' (อื่น ๆ) categories of revenue are small, less than 3% of total revenues presented.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, if we were to regard Fiscal Situation Report-September 2018 as IYR. But if we regard, ผลการเบิกจ่ายเงินงบประมาณ (Budget Disbursement Outcome) as IYR, the the answer is (b.) since there is no revenue reported in this document.

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>
Fiscal Situation Report

See p. 61-64, presents comparison to previous fiscal year, see also p. 70 onward

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, if we were to regard Fiscal Situation Report-September 2018 as IYR. But if we regard, ผลการเบิกจ่ายเงินงบประมาณ (Budget Disbursement Outcome) as IYR, the the answer is (b.) since there is no revenue reported in this document.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>

Comment:

Page 35 for interest payments, Page 32-33 for Net New Borrowing and Total Outstanding Debt.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, if we were to regard Fiscal Situation Report-September 2018 as IYR. But if we regard, ผลการเบิกจ่ายเงินงบประมาณ (Budget Disbursement Outcome) as IYR, the the answer is (b.) since there is no revenue reported in this document.

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/10466.aspx>

Comment:

Page 32 has Total Outstanding Debt, including Domestic and Foreign. No other information on the composition is available.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, if we were to regard Fiscal Situation Report-September 2018 as IYR. But if we regard, ผลการเบิกจ่ายเงินงบประมาณ (Budget Disbursement Outcome) as IYR, the the answer is (b.) since there is no revenue reported in this document.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

April 2018 Thailand's Economic Outlook, as the Mid-Year Review, was released on the website on 23/7/2561. It was three-month later than expected time to be recognize.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but not the source and comments by researcher. As answered in Q. MYR-1 and 2, there is the discrepancy between the researcher and me as to what is considered MYR. The researcher views that April 2018 Thailand's Economic Outlook is Mid-Year Review. But based on rationality provided in Q MYR 1 and 2, I view that "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> and The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> are MYR The first one discusses only budget disbursement and variance but do not provide relocation of funds or

suggested directions to changes in budget execution. The later provides directions to budget changes. For example, in the second document, p. 2 states that due to budget situation, the budget appropriated for capital projects (that are not fully completed but approved in FY 2017) are canceled based on Comptroller General's Department and one-year appropriation approved for some capital projects in FY 2018 must create obligation before the end of May 2018. Both documents, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ and "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" do not contain macroeconomic forecast.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: The summary updated of the macroeconomic forecast is shown on page 9 of Thailand's Economic Outlook with the narrative explanations of the assumptions updates on page 10-24 and the estimate update on page 25-33. source: <http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx>

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be D. The researcher's response is confirmed.

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)
<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections.aspx>

Comment:

April 2018 Thailand's Economic Outlook, as the Mid-Year Review, was released on the website on 23/7/2561. It was three-month later than expected time.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher, but my sources and comments are different. Both documents, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ and "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" do not update revenue estimate for FY 2018, just reporting budget variance for total expenditure, operational budget, an capital budget, as well as of debt issuance as of the mid-point (March 30, 2018). The second document contain similar information as the first one, but have additional information regarding spending and debt. In p. 4 last paragraph, BOB advises the administrative units to accelerate spending on capital projects that do not create long-term debt (i.e., one-year appropriation for capital projects) and create obligation by May 31, 2018. For the large capital project that have multi-year appropriation, the administrative units are advised to continue creating obligations. According to the content is this paragraph, this advice is to stimulate macro-economy.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Comments: The update expenditure estimates are showed in page 21-24 in the Thailand's Economic Outlook: April 2018. source: http://www.fpo.go.th/main/getattachment/Economic-report/Thailand-Economic-Projections/9333/Thailand-Economic-Outlook-2018_April.pdf.aspx

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be D. The

researcher's response is confirmed.

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

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)
<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry?language=EN> (Fiscal Information)

Comment:

Thailand's Economic Outlook - April 2018 presents only expenditure estimates in overall, not all three classifications. Moreover, economic and administrative classifications appear in General Comptroller's Department's Fiscal Information (<http://dwfoc.mof.go.th/Dataservices/GovernmentExpenditureEconomyMinistry?language=EN>), not in the Mid-Year Review.

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However, the Mid-Year Review released on July 23, 2018. It was a three-month delay than the expected time that the FPO should publish after midyear period in one month. The score for this question goes to 'D.'

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: Expenditure and Efficiency report for the second quarter of FY2018 present the expenditure estimates by administrative classification.

source: http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be D. The researcher's response is confirmed.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:
<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative Classification

Comments: http://www.cabinet.soc.go.th/doc_image/2561/993286303.pdf

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be 'None of the Above'. The researcher's response is confirmed.

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

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

The Mid-Year Review document was published late than expected time.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

Same as question 78 that THAILAND'S ECONOMIC OUTLOOK 2018: APRIL published on the website on July 23, 2018, which it was a three-month late. So, we can not accept this document as the Mid-Year Review.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit.

Government Reviewer

Opinion: Agree

Comments: Agree with the answer but not the comment.

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

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

Due to the timeliness principle, we do not accept a three-month delay of publishing the Mid-Year Review for this question.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018", "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: Fiscal Situation Report: April 2018 has the revenue estimates by categories in page 15 source:

<http://www.fpo.go.th/main/getattachment/Economic-report/Fiscal-Situation-Report/9078/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%AA%E0%B8%96%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%93%E0%B9%8C%E0%B8%94%E0%B9%89%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%84%E0%B8%A5%E0%B8%B1%E0%B8%87%E0%B9%80%E0%B8%94%E0%B8%B7%E0%B8%AD%E0%B8%99%E0%B8%A1%E0%B8%B5%E0%B8%99%E0%B8%B2%E0%B8%84%E0%B8%A1-2561.pdf.aspx>

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be B. The researcher's response is confirmed.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

Same as question 81 that Thailand's Economic Outlook: April 2018 was published online three-month delay. So, we can not recognize this document as the Mid-Year Review.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: The individual sources of revenue are shown in Table 1 (page 4) of the Revenue Collection Report for the first half of FY2018 source:

Revenue Collection for the first half of FY2018 <http://www.fpo.go.th/main/News/Press-conference/8435.aspx>

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be D. The researcher's response is confirmed.

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

<http://www.fpo.go.th/main/Economic-report/Thailand-Economic-Projections/9333.aspx> (April 2018 Thailand's Economic Outlook)

Comment:

The estimates of government borrowing and debt have been found on page 40-41 in Thailand's Economic Outlook - April 2018 but did not indicate the different comparison to the original estimates.

However, Thailand's Economic Outlook: April 2018 was released three-month late. We can not accept this timeline and recognize it as the Mid-Year Review. The score goes to 'D.'

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> In the first document, there is updated on new debt issuance and its % variance, but no outstanding debt. Since answer, (a), (b), and (c) indicate that both information on estimates of "government borrowing" and "debt" have to be both presented. Since only estimates on government borrowing is only information presented, the appropriate answer is (d.)

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: source: 1. Monthly Public Debt Report, March 2018

http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/pressdebt_data_pdf_20180425145223.pdf 2. Government Debt Management Report, March 2018 http://www.pdmo.go.th/pdmomedia/documents/2018/Aug/pdf_180425121221.pdf

IBP Comment

Thank you to the reviewers for their comments. However, since no document that is qualified as a mid-year review (in having forward-looking fiscal projections for the remainder of the fiscal year) was published within the OBS timeliness requirements, the score for this question must be D. The researcher's response is confirmed.

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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, but my sources are different. The first document titled, "Report on Budget Disbursement Outcome for FY 2018" รายงานผลการเบิกจ่ายงบประมาณ ประจำปีงบประมาณ พ.ศ. ๒๕๖๑ <http://www.bb.go.th/topic-detail.php?id=7504&mid=334&catID=0> The second document titled, "Outcomes Budget Disbursement and Directions for Budget Execution According to Budget Efficiency and Effectiveness Standards for FY 2018" , "รายงานผลการเบิกจ่ายและแนวทางการใช้จ่ายงบประมาณ ภายใต้มาตรการเพิ่มประสิทธิภาพการใช้จ่ายงบประมาณรายจ่ายประจำปี พ.ศ. ๒๕๖๑" <http://www.bb.go.th/topic-detail.php?id=7650&mid=334&catID=0> Both documents as MYR report only total expenditure budget variance, operational and capital budgets variance as of March 30, 2018. No dis-aggregated level classified by economic, function, and administrative unit. There is no comparison between actual and enacted budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Comments: Year End Report do not have to be a consolidated report according to IBP Guideline, therefore the budget document No.6 (the Blue Book) which shown all the differences outcome for enacted and actual expenditure should be considered. source: <http://www.bb.go.th/topic-detail.php?id=8866&mid=545&catID=0>

Researcher Response

According to the Fiscal Risk Report (<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/7303.aspx>), as the new source for YER, page 19-21 presents the differences between disbursements and the enacted levels of the budget expenditure with narratives. The score is 'a.'

IBP Comment

The researcher's response of A is confirmed, based on the Fiscal Risk Report, which shows the difference between enacted levels and outcomes for the year. The Blue Book only shows outcomes, not comparison to the original budget values.

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: As I discussed in YER-1Q. , Thailand does not have YER. Based on my analysis by comparing the OBS definition of YER and the two documents identified by the researcher above, I view that Thailand could have YER that is unconsolidated, being produced by different administrative units (e.g., Fiscal Policy Office and BOB) within the Ministry of Finance (which is the Executive Branch). However, even when the unconsolidated documents were inspected one by one, some important information in budget activities, i.e., debt, is not provided with clear picture. For example, there is no comparison between debts proposed and approved and actual debts created. According to the OBS's Guideline, p. 31, YER should have the following characteristics: (1). YER is produced by the executive branch as the end of Fiscal Year (2). YER reports extensively on government financial activities and its performance on implementing the budget during the entire fiscal year (3). YER covers all major items included in the budget, explaining the differences between appropriated (as amended by the legislature) and actual outcome (including revenue, expenditure, macro-economic conditions and debts), as well as non-fiscal performance report Furthermore, the OBS, p. 31 suggests that YER could be: (4) produced by administrative units (I assume, that are responsible for each items in the budget such as debt, revenue and expenditure), and, (5) may be included in larger documents, such as Executive's Budget Proposal The first document titled, Fiscal Risk Report for FY 2017, is produced by Fiscal Policy Office. The second paragraph in p. 13 (PDF page number) discusses government's intention to spur economy in FY 2017 by running deficits. The second chapter discusses extensively for revenue collection and debt levels. The Table in p. 17 (PDF page #) reports the actual revenue collection by Department of Revenue and other units (e.g., The Customs and The Excises Depts , and State Enterprise Offices) and the projected amount in three comparative years (2016, 2017 and proposed 2018). However, there is no discussion as to why there are differences. The Table and content in p. 19 (PDF page #) presents and discusses budget at the aggregated levels (e.g, total operational spending and capital spending) including the appropriation (after Legislative amendment and King's approvals) and the actual disbursement. The content in P. 20-21 and the table in p.21 discuss and presents annual debt services and outstanding debt in 2016 and 2017, however, this debt section is ambiguous since it does not provide comparison between debts proposed and approved and actual debts created. Furthermore, as stated by the lead researcher, there is no extensive information on budget at the dis-aggregated level in this document. The second document titled, Section 6 of the 2019 Executive Budget Document, is produced by Bureau of Budget and is a part of the FY 2019 EBP. (the URLs for both documents are as provided by the researcher). This document extensively reports appropriated budget, amended budget and actual outlay by Ministry, Department ad Agency and by broad strategic goals, along with performance measurement in the form of percent accomplishment (similar to PERT by the United States' Federal Budget) and a lengthy narrative discussion for the reasons of annual accomplishment or failures. However, this document does not contain debts and revenue data for FY 2017 and the discrepancies between approved, amended and actual. Thus, Fiscal Risk Report for FY 2017 fit OBS definition in (3), EXCEPT the debt items. Section 6 of the 2019 Executive Budget Document fists OBS definition in (2). The Fiscal Risk Report for FY 2017 was produced and posted on the Fiscal Policy Office website in April 4, 2018. The Section 6 of the 2019 Executive Budget Document was produced and posted on the Bureau of Budget website in June 6, 2018. Thus, both documents are complied with OBS definition point (1). The main reason that I decided that Thailand does not have YER is the ambiguous and incomplete content on long-term debts, e.g, proposed, approved and actual debt levels reported by the first document and absences of debt information in the second document. Note that the first chapter of Section 5: Report on Macroeconomic Situation and Fiscal Condition for FY 2019, (file:///C:/Users/HP/Downloads/1528447039_9088.pdf) reported in details about FY 2017 net outstanding debt by debt sources. However, it still does not report whether the net outstanding debts were created as planned by FY 2017 Budget Act or not.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Comments: Administrative estimate is presented in the budget document No.6 (the Blue Book) source: <http://www.bb.go.th/topic-detail.php?id=8866&mid=545&catID=0>

Researcher Response

I agree with the peer reviewer comment that the Fiscal Risk Report (FRR) is considered to be the YER, which only presents expenditure estimate by economic classification. Also, the Blue Book shows only administrative classification. The score is 'b.'

IBP Comment

During an IBP review, the score for this question is confirmed as a B. The table on P. 19 of the fiscal risk report has only capital and current expenditures for the year, as the peer reviewer suggests, however in the narrative there are additional details of expenditures by economic classification, this includes: total employee expenditures, government medical costs, pension costs, transfers, and other information.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification

Administrative classification

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this

reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Thailand does not have YER. Based on my analysis by comparing the OBS definition of YER and the two documents identified by the researcher above, I view that Thailand could have YER that is unconsolidated, being produced by different administrative units (e.g., Fiscal Policy Office and BOB) within the Ministry of Finance (which is the Executive Branch). However, even when the unconsolidated documents were inspected one by one, some important information in budget activities, i.e., debt, is not provided with clear picture. For example, there is no comparison between debts proposed and approved and actual debts created. According to the OBS's Guideline, p. 31, YER should have the following characteristics: (1). YER is produced by the executive branch at the end of Fiscal Year (2). YER reports extensively on government financial activities and its performance on implementing the budget during the entire fiscal year (3). YER covers all major items included in the budget, explaining the differences between appropriated (as amended by the legislature) and actual outcome (including revenue, expenditure, macro-economic conditions and debts), as well as non-fiscal performance report Furthermore, the OBS, p. 31 suggests that YER could be: (4) produced by administrative units (I assume, that are responsible for each items in the budget such as debt, revenue and expenditure), and, (5) may be included in larger documents, such as Executive's Budget Proposal The first document titled, Fiscal Risk Report for FY 2017, is produced by Fiscal Policy Office. The second paragraph in p. 13 (PDF page number) discusses government's intention to spur economy in FY 2017 by running deficits. The second chapter discusses extensively for revenue collection and debt levels. The Table in p. 17 (PDF page #) reports the actual revenue collection by Department of Revenue and other units (e.g., The Customs and The Excises Depts , and State Enterprise Offices) and the projected amount in three comparative years (2016, 2017 and proposed 2018). However, there is no discussion as to why there are differences. The Table and content in p. 19 (PDF page #) presents and discusses budget at the aggregated levels (e.g, total operational spending and capital spending) including the appropriation (after Legislative amendment and King's approvals) and the actual disbursement. The content in P. 20-21 and the table in p.21 discuss and presents annual debt services and outstanding debt in 2016 and 2017, however, this debt section is ambiguous since it does not provide comparison between debts proposed and approved and actual debts created. Furthermore, as stated by the lead researcher, there is no extensive information on budget at the dis-aggregated level in this document. The second document titled, Section 6 of the 2019 Executive Budget Document, is produced by Bureau of Budget and is a part of the FY 2019 EBP. (the URLs for both documents are as provided by the researcher). This document extensively reports appropriated budget, amended budget and actual outlay by Ministry, Department ad Agency and by broad strategic goals, along with performance measurement in the form of percent accomplishment (similar to PERT by the United States' Federal Budget) and a lengthy narrative discussion for the reasons of annual accomplishment or failures. However, this document does not contain debts and revenue data for FY 2017 and the discrepancies between approved, amended and actual. Thus, Fiscal Risk Report for FY 2017 fit OBS definition in (3), EXCEPT the debt items. Section 6 of the 2019 Executive Budget Document fits OBS definition in (2). The Fiscal Risk Report for FY 2017 was produced and posted on the Fiscal Policy Office website in April 4, 2018. The Section 6 of the 2019 Executive Budget Document was produced and posted on the Bureau of Budget website in June 6, 2018. Thus, both documents are complied with OBS definition point (1). The main reason that I decided that Thailand does not have YER is the ambiguous and incomplete content on long-term debts, e.g, proposed, approved and actual debt levels reported by the first document and absences of debt information in the second document. Note that the first chapter of Section 5: Report on Macroeconomic Situation and Fiscal Condition for FY 2019, (file:///C:/Users/HP/Downloads/1528447039_9088.pdf) reported in details about FY 2017 net outstanding debt by debt sources. However, it still does not report whether the net outstanding debts were created as planned by FY 2017 Budget Act or not.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification

Comments: The budget document vol.6 (the Blue Book) source: <http://www.bb.go.th/topic-detail.php?id=8866&mid=545&catID=0>

Researcher Response

The Fiscal Risk Report and the Blue Book present expenditures by economic and administrative classification.

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Please see previous comments.

Government Reviewer

Opinion: Agree

IBP Comment

Based on a confirmation from the researcher, as there are Departments underneath Ministries for some, but not all Ministries, presented in the Blue Book, the score for this question is revised from D to B. Source: <http://www.bb.go.th/topic-detail.php?id=8866&mid=545&catID=0>

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Thailand does not have YER. According to the OBS's Guideline, p. 31, YER should have the following characteristics: (1). YER is produced by the executive branch as the end of Fiscal Year (2). YER reports extensively on government financial activities and its performance on implementing the budget during the entire fiscal year (3). YER covers all major items included in the budget, explaining the differences between appropriated (as amended by the legislature) and actual outcome (including revenue, expenditure, macro-economic conditions and debts), as well as non-fiscal performance report Furthermore, the OBS, p. 31 suggests that YER could be: (4) produced by administrative units (I assume, that are responsible for each items in the budget such as debt, revenue and expenditure), and, (5) may be included in larger documents, such as Executive's Budget Proposal The first document titled, Fiscal Risk Report for FY 2017, is produced by Fiscal Policy Office. The second paragraph in p. 13 (PDF page number) discusses government's intention to spur economy in FY 2017 by running deficits. The second chapter discusses extensively for revenue collection and debt levels. The Table in p. 17 (PDF page #) reports the actual revenue collection by Department of Revenue and other units (e.g., The Customs and The Excises Depts , and State Enterprise Offices) and the projected amount in three comparative years (2016, 2017 and proposed 2018). However, there is no discussion as to why there are differences. The Table and content in p. 19 (PDF page #) presents and discusses budget at the aggregated levels (e.g, total operational spending and capital spending) including the appropriation (after Legislative amendment and King's approvals) and the actual disbursement. The content in P. 20-21 and the table in p.21 discuss and presents annual debt services and outstanding debt in 2016 and 2017, however, this debt section is ambiguous since it does not provide comparison between debts proposed and approved and actual debts created. Furthermore, as stated by the lead researcher, there is no extensive information on budget at the dis-aggregated level in this document. The second document titled, Section 6 of the 2019 Executive Budget Document, is produced by Bureau of Budget and is a part of the FY 2019 EBP. (the URLs for both documents are as provided by the researcher). This document extensively reports appropriated budget, amended budget and actual outlay by Ministry, Department ad Agency and by broad strategic goals, along with performance measurement in the form of percent accomplishment (similar to PERT by the United States' Federal Budget) and a lengthy narrative discussion for the reasons of annual accomplishment or failures. However, this document does not contain debts and revenue data for FY 2017 and the discrepancies between approved, amended and actual. Thus, Fiscal Risk Report for FY 2017 fit OBS definition in (3), EXCEPT the debt items. Section 6 of the 2019 Executive Budget Document fists OBS definition in (2). The Fiscal Risk Report for FY 2017 was produced and posted on the Fiscal Policy Office website in April 4, 2018. The Section 6 of the 2019 Executive Budget Document was produced and posted on the Bureau of Budget

website in June 6, 2018. Thus, both documents are complied with OBS definition point (1). The main reason that I decided that Thailand does not have YER is the ambiguous and incomplete content on long-term debts, e.g, proposed, approved and actual debt levels reported by the first document and absences of debt information in the second document. Note that the first chapter of Section 5: Report on Macroeconomic Situation and Fiscal Condition for FY 2019, (file:///C:/Users/HP/Downloads/1528447039_9088.pdf) reported in details about FY 2017 net outstanding debt by debt sources. However, it still does not report whether the net outstanding debts were created as planned by FY 2017 Budget Act or not. lease

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Comments: Fiscal Situation Report: September 2017 presents the year-end report for FY2017 The comparison of the enacted and actual revenues are presented with narrative on page 7-13 source: <https://drive.google.com/open?id=1P4xBb6hE6Sio021jqTfrsBnJ7qAD5qcj> **the original link for the report is broken (<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/7303.aspx>), but the report can be requested from the Fiscal Policy Office which is shown in the link above.

Researcher Response

I agree with the government reviewer comment that the Fiscal Situation Report present the differences of revenues with narratives. The score is 'a.'

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: See previous comments.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments: Fiscal Situation Report: September 2017 page 13 source: <https://drive.google.com/open?id=1P4xBb6hE6Sio021jqTfrsBnJ7qAD5qcj> **the original link for the report is broken (<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/7303.aspx>), but the report can be requested from the Fiscal Policy Office which is shown in the link above.

Researcher Response

Page 7-13 of the Fiscal Situation Report present tax and non-tax revenues.

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less

than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Please see previous comments.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: Fiscal Situation Report: September 2017 page 13 source: <https://drive.google.com/open?id=1P4xBb6hE6SioQ21jqTfrsBnJ7qAD5qcj>
**the original link for the report is broken (<http://www.fpo.go.th/main/Economic-report/Fiscal-Situation-Report/7303.aspx>), but the report can be requested from the Fiscal Policy Office which is shown in the link above.

Researcher Response

According to the Fiscal Situation Report, as it is considered to YER, the revenue of other agencies is 7.2%, which more than 3% of OBS guidelines. The score is 'b.'

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. 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.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Thailand does not have YER. Based on my analysis by comparing the OBS definition of YER and the two documents identified by the researcher above, I view that Thailand could have YER that is unconsolidated, being produced by different administrative units (e.g., Fiscal Policy Office and BOB) within the Ministry of Finance (which is the Executive Branch). However, even when the unconsolidated documents were inspected one by one, some important information in budget activities, i.e., debt, is not provided with clear picture. For example, there is no comparison between debts proposed and approved and actual debts created. According to the OBS's Guideline, p. 31, YER should have the following characteristics: (1). YER is produced by the executive branch as the end of Fiscal Year (2). YER reports extensively on government financial activities and its performance on implementing the budget during the entire fiscal year (3). YER covers all major items included in the budget, explaining the differences between appropriated (as amended by the legislature) and actual outcome (including revenue, expenditure, macro-economic conditions and debts), as well as non-fiscal performance report Furthermore, the OBS, p. 31 suggests that YER could be: (4) produced by administrative units (I assume, that are responsible for each items in the budget such as debt, revenue and expenditure), and, (5) may be included in larger documents, such as Executive's Budget Proposal The first document titled, Fiscal Risk Report for FY 2017, is produced by Fiscal Policy Office. The second paragraph in p. 13 (PDF page number) discusses government's intention to spur economy in FY 2017 by running deficits. The second chapter discusses extensively for revenue collection and debt levels. The Table in p. 17 (PDF page #) reports the actual revenue collection by Department of Revenue and other units (e.g., The Customs and The Excises Depts , and State Enterprise Offices) and the projected amount in three comparative years (2016, 2017 and proposed 2018). However, there is no discussion as to why there are differences. The Table and content in p. 19 (PDF page #) presents and discusses budget at the aggregated levels (e.g, total operational spending and capital spending) including the appropriation (after Legislative amendment and King's approvals) and the actual disbursement. The content in P. 20-21 and the table in p.21 discuss and presents annual debt services and outstanding debt in 2016 and 2017, however, this debt section is ambiguous since it does not provide comparison between debts proposed and approved and actual debts created. Furthermore, as stated by the lead researcher, there is no extensive information on budget at the dis-aggregated level in this document. The second document titled, Section 6 of the 2019 Executive Budget Document, is produced by Bureau of Budget and is a part of the FY 2019 EBP. (the URLs for both documents are as provided by the researcher). This document extensively reports appropriated budget, amended budget and actual outlay by Ministry, Department ad Agency and by broad strategic goals, along with performance measurement in the form of percent accomplishment (similar to PERT by the United States' Federal Budget) and a lengthy narrative discussion for the reasons of annual accomplishment or failures. However, this document does not contain debts and revenue data for FY 2017 and the discrepancies between approved, amended and actual. Thus, Fiscal Risk Report for FY 2017 fit OBS definition in (3), EXCEPT the debt items. Section 6 of the 2019 Executive Budget Document fists OBS definition in (2). The Fiscal Risk Report for FY 2017 was produced and posted on the Fiscal Policy Office website in April 4, 2018. The Section 6 of the 2019 Executive Budget Document was produced and posted on the Bureau of Budget website in June 6, 2018. Thus, both documents are complied with OBS definition point (1). The main reason that I decided that Thailand does not have YER is the ambiguous and incomplete content on long-term debts, e.g, proposed, approved and actual debt levels reported by the first document and absences of debt information in the second document. Note that the first chapter of Section 5: Report on Macroeconomic Situation and Fiscal Condition for FY 2019, (file:///C:/Users/HP/Downloads/1528447039_9088.pdf) reported in details about FY 2017 net outstanding debt by debt sources. However, it still does not report whether the net outstanding debts were created as planned by FY 2017 Budget Act or not.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Government Debt Management Report, September 2017

http://www1.pdmo.go.th/upload/report_governmentdebt/pdf_171003111916.pdf

Researcher Response

As the Fiscal Situation Report is considered as the YER, however, the report does not present the difference between the estimates and the actual government borrowing and debt. The score is 'd.'

IBP Comment

The researcher's response is correct. The Government Debt Management Report cited by the government is a monthly report, not a year-end report, and therefore could be considered for the In-Year Report questions, but not the Year-End Report questions.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer
Opinion: Agree
Comments: See previous comments

Government Reviewer
Opinion: Disagree
Suggested Answer: The amount of net new borrowing required during the budget year The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external
Comments: Government Debt Management Report, September 2017
http://www1.pdmo.go.th/upload/report_governmentdebt/pdf_171003111916.pdf

Researcher Response
Based on Q90, the score is None of the above.

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer
Opinion: Agree
Comments: See previous comments.

Government Reviewer
Opinion: Agree
Comments: Agree with the answer, but no the comment

IBP Comment
Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. However, as neither document includes macro-economic information, the score for this question remains D.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: See previous comments as to why there is no YER in Thailand

Government Reviewer

Opinion: Agree

Comments: Agree with the answer, but no the comment

IBP Comment

Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. However, as neither document includes macro-economic information, the score for this question remains 'None of the Above'.

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: See previous comments as to why there is no YER in Thailand

Government Reviewer

Opinion: Agree

Comments: Agree with the answer, but no the comment

IBP Comment

Based on the review of the two documents presented by the researcher and the government reviewer (Fiscal Risk Report and Blue Book of the EBP), the combined version of the documents is considered the YER for Thailand. However, as neither document includes information on inputs, the score for this question remains D.

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: See previous comments as to why there is no YER in Thailand

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: The budget document volume 3 (The Blue Book) includes tables comparison between all the non-financial estimates from all Ministries along with the narrative explanation. source: <http://www.bb.go.th/topic-detail.php?id=8866&mid=545&catID=0>

Researcher Response

The Blue Book presents all the differences between the original estimates of non-financial data on results and actual outcomes with narrative discussions by administrative units. The score is 'a.'

IBP Comment

The researcher's response is confirmed. The blue book includes tables per ministry that has planned outcomes for strategies / programs, including the planned value, actual value, and percentage institution (see table on p. 21 for example). As the coverage within the document appears to be all ministries, this qualifies as an A response.

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: See previous comments as to why there is no YER in Thailand

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: The budget document volume 6 (the Blue Book) presents the differences between enacted level for the two policies intended to benefit directly the country's most impoverished population which are 1. Programme on integrated development of the economy at groundwork and robust communities; presented on page 405-411 2. Programme on integrated management of land use for livelihood; presented on page 413-423 source: <http://www.bb.go.th/topic-detail.php?id=8866&mid=545&catID=0> (the Blue Book)

Researcher Response

I agree with the government reviewer comment that the Blue Book includes the differences between the enacted level for all policies that are intended to benefit the country's most impoverished people and the actual outcome with a narrative discussion. The score is 'a.'

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

Peer Reviewer

Opinion: Agree

Comments: See previous comments as to why there is no YER in Thailand

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 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.

Comments: Although the budget document, the Blue Book only includes the differences between enacted and actual budget, the result for the extra-budgetary funds are presented within the Comptroller General Website. source: <https://nbms.cgd.go.th/CGDFile/Knowledge/91u1ntj43fe25u19qn78iao0d9jcslh.rar>

Researcher Response

After checking the new files, those links show only the differences between the original estimates of extra-budgetary funds and the actual outcome but the narrative discussion disappears. The score is 'b.'

IBP Comment

During an IBP review, the score for this question is revised from B to C. After reviewing the files suggested by the government reviewer, they do show year-end outcomes of the extra-budgetary funds, but only in six groups of funds by sector, and not each individual fund (e.g. a summary of 15 to 61 funds in each of the reports in the compressed file). As the reports do show an aggregate of the total extra-budgetary funding, including income, expenditure, assets and liabilities, however, this qualifies for a C score.

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

As there is no consolidated report on the year-end outcomes as compared to the original budget for revenues, expenditures and debt. For this reason, the YER is considered not produced in Thailand.

Comment:

There is information on fiscal outcomes (revenues, expenditures, debt) for central government, local government and general government, provided in data formats (Excel) information on a monthly, quarterly, and annual basis on the Ministry of Finance's website: <http://gfs.mof.go.th/c.html>

This data is not presented as final figures, or any report confirming that these values are the final outcomes as compared to the budget. Therefore, while helpful data, they cannot be considered a financial statement of the government's outcomes for a fiscal year.

Peer Reviewer

Opinion: Agree

Comments: I completely agree with the researcher that since the data presented in Ministry of Finance's website: <http://gfs.mof.go.th/c.html> is not final figure, it can't be YER.

Government Reviewer

Opinion: Agree

Comments: In general the financial statement is released as a separated report presented to the cabinet, and published in the Secretariat of the Cabinet website. However, the report for FY2017 is the only one that does not appear as usual. source: [http://www.cabinet.soc.go.th/soc/Program2-2.jsp?](http://www.cabinet.soc.go.th/soc/Program2-2.jsp?key_word=%C3%D2%C2%A7%D2%B9%A1%D2%C3%E0%A7%D4%B9%C3%C7%C1%C0%D2%A4%C3%D1%B0&meet_date_dd=&meet_date_mm=&meet_date_yyy=&meet_date_dd2=&meet_date_mm2=&meet_date_yyyy2=&doc_id1=&doc_id2=&owner_dep=&Input=+%A4%E9%B9%CB%D2+)

[key_word=%C3%D2%C2%A7%D2%B9%A1%D2%C3%E0%A7%D4%B9%C3%C7%C1%C0%D2%A4%C3%D1%B0&meet_date_dd=&meet_date_mm=&meet_date_yyy=&meet_date_dd2=&meet_date_mm2=&meet_date_yyyy2=&doc_id1=&doc_id2=&owner_dep=&Input=+%A4%E9%B9%CB%D2+](http://www.cabinet.soc.go.th/soc/Program2-2.jsp?key_word=%C3%D2%C2%A7%D2%B9%A1%D2%C3%E0%A7%D4%B9%C3%C7%C1%C0%D2%A4%C3%D1%B0&meet_date_dd=&meet_date_mm=&meet_date_yyy=&meet_date_dd2=&meet_date_mm2=&meet_date_yyyy2=&doc_id1=&doc_id2=&owner_dep=&Input=+%A4%E9%B9%CB%D2+)

IBP Comment

Thank you to the reviewers for their comment. The government reviewer's link is noted, but since the financial statement for 2017 (2560) was not available, the correct score for this indicator is B.

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.

- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<https://www.audit.go.th/sites/default/files/files/reportaudit/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8E%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%82%E0%B8%AD%E0%B8%87%E0%B8%AA%E0%B8%95%E0%B8%87.%202560.pdf> (Audit Report for FY 2017)

Comment:

Page 4 in the Audit Report show that the SAI has conducted all three types of audits. Performance Audit illustrates on page 92 in Audit Report.

Peer Reviewer

Opinion: Agree

Comments: I could not follow the link provided by the researcher. However, according to my comments in AR-1 Q., the performance audit of FY 2016 can be found at: รายงานผลการปฏิบัติงาน ประจำปีงบประมาณ พ.ศ. ๒๕๕๙ (or Performance Outcome Report for FY BE 2559 or 2016) from <https://www.audit.go.th/en/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99> This is a performance audit for State Audit Office of the Kingdom of Thailand. It does not have central government's budget and finance audits. For financial/compliance audit, see: The correct document of Audit Report (AR) in Thailand is, รายงานการเงินรวมภาครัฐ ประจำปีงบประมาณ พ.ศ. ๒๕๕๙ (Or Aggregated Financial Report for Central Government in Fiscal Year 2016, produced and compiled by Comptroller General's Department, Ministry of Finance. This document can be accessed through http://cfs.cgd.go.th/cgd_app/cgd/index.php which contain the Aggregated Central Government Financial Report since FY BE 2553 (or 2010). The exact link for the FY BE 2559 (2016) is http://cfs.cgd.go.th/cgd_app/web_contents/resources/financial_statement_cgd/fs_G-2559.pdf Thus, the document titled, Aggregated Financial Report for Central Government for FY BE 2559 (2016)" (AFRCG-2016) is considered AR for FY 2016 since financial audits are performed by SAOKT which is SIA and compiled by CGD. The AFRCG reports and consolidates results of SAOKT's audit activities including evaluating the completeness and accuracy of the information included in the financial accounting. Finally the SAOKT's audit is according to existing laws and procedure found in มาตรฐานการตรวจเงินแผ่นดิน or "The Kingdom of Thailand Fiscal Audit Standards" <http://www.audit.go.th/th/standard/%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A7%E0%B8%88%E0%B9%80%E0%B8%87%E0%B8%B4%E0%B8%99%E0%B9%81%E0%B8%9C%E0%B9%88%E0%B8%99%E0%B8%94%E0%B8%B4%E0%B8%99%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B8%AA%E0%B8%AD%E0%B8%9A%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%97%E0%B8%B1%E0%B9%88%E0%B8%A7%E0%B9%84%E0%B8%9B>

Government Reviewer

Opinion: Agree

Researcher Response

The URL of the AR had been changed to the new link

(<https://www.audit.go.th/en/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8F%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%88%E0%B8%B3%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8%E0%B9%92%E0%B9%95%E0%B9%95%E0%B9%99>)

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not

apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

c. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

Source:

<https://www.audit.go.th/sites/default/files/files/reportaudit/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8E%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%82%E0%B8%AD%E0%B8%87%E0%B8%AA%E0%B8%95%E0%B8%87.%202560.pdf> (Audit Report for FY 2017)

Comment:

According to page 14 in the Audit Report, the SAI was responsible for auditing 71,928 administrative units. The cases that have been audited on page 21 were 7,350 units.

Peer Reviewer

Opinion: Agree

Comments: I could not follow the link provided by the researcher. But if we use my answer in AR-1Q. that the AR is Aggregated Financial Report for Central Government" (AFRCG). the AFRCG can be found at http://cfs.cgd.go.th/cgd_app/cgd/index.php, the proper answer is (c.) which is the same as those of the researcher. Below is the reason. In Thailand, The State Audit Office of the Kingdom of Thailand (SAOKT) or สำนักงานการตรวจเงินแผ่นดิน performs fiscal audit/compliance for administrative units governed by central government including Ministries, Departments, Agencies, State Enterprises, and Local Government Units. The SAOKT is an independent department. In each year, the Comptroller General's Department (CGD) or กรมบัญชีกลาง requests the administrative units to submit their auditing results performed by SAOKT (which is SAI) to CGD by the end of July for each Fiscal Year. For example, for FY 2016, the administrative units must submit FY 2016's SAOKT auditing results by July 2017. This is for CGD to consolidate the audit results to issue, " Aggregated Financial Report for Central Government" (AFRCG). CGD is under MOF. See reference source in http://cfs.cgd.go.th/cgd_app/cgd/index.php See this website: http://cfs.cgd.go.th/cgd_app/cgd/index.php, all central government expenditure is audited by SAOKT including: 1) Aggregated Financial Report for Central Government in Fiscal Year XX (Full Report). 2) Financial Report for Central Government and Its Units 3) Financial Report for Revolving Funds, for those of 2016 4) Financial Report for Non-fiscal Institution State Enterprises 5) Financial Report for Local Governments Note that in p. 68 (or 71 by PDF) of the AFRCG (BE 2559 or 2016), the CGD reports the name of the administrative units including agencies, provinces and independent organization as well at local administration units that failed to submit their finance to SAOKT (i.e, SAI). in FY 2016, 3 central administration units, 6 provinces, 3 independent organizations, 2 revolving fund, and 49 local administration units. law at <https://www.audit.go.th/th/%E0%B8%9E%E0%B8%A3%E0%B8%B0%E0%B8%A3%E0%B8%B2%E0%B8%8A%E0%B8%9A%E0%B8%B1%E0%B8%8D%E0%B8%8D%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%81%E0%B8%AD%E0%B8%9A%E0%B8%A3%E0%B8%B1%E0%B8%90%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%99%E0%B8%B9%E0%B8%8D%E0%B8%A7%E0%B9%88%E0%B8%B2%E0%B8%94%E0%B9%89%E0%B8%A7%E0%B8%A2%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B9%80%E0%B8%87%E0%B8%B4%E0%B8%99%E0%B9%81%E0%B8%9C%E0%B9%88%E0%B8%99%E0%B8%94%E0%B8%B4%E0%B8%99%E0%B8%9E%E0%B8%A82542> and found this paragraph: "ตรวจสอบ" หมายความว่า การตรวจบัญชี ตรวจการรับ การใช้จ่าย การใช้ประโยชน์ การเก็บรักษา และการบริหารซึ่งเงิน ทรัพย์สิน สิทธิ และผลประโยชน์ของหน่วยรับตรวจที่ได้มาจากเงินงบประมาณ เงินนอก งบประมาณ เงินกู้ เงินอุดหนุน เงินบริจาค และเงินช่วยเหลือจากแหล่งในประเทศหรือต่างประเทศอันเนื่องมาจากการปฏิบัติหน้าที่ตามกฎหมายหรือตามวัตถุประสงค์ของหน่วยรับตรวจ ทั้งนี้ ไม่ว่าเงิน ทรัพย์สิน สิทธิ หรือผลประโยชน์ดังกล่าวจะเป็นของหน่วยรับตรวจหรือหน่วยรับตรวจมีอำนาจหรือสิทธิ ในการใช้จ่ายหรือ ใช้ประโยชน์ ทั้งนี้ เพื่อให้การดังกล่าวเป็นไปตามกฎหมาย ระเบียบ ข้อบังคับ มติคณะรัฐมนตรี และแบบแผนการปฏิบัติราชการอันจะก่อให้เกิดประสิทธิภาพสูงสุด ในการบริหารการเงินของรัฐและเป็นมาตรการป้องกันการทุจริต และให้หมายความรวมถึงการตรวจสอบอื่นอันจำเป็นแก่การตรวจสอบดังกล่าวด้วย This is BE 2542 Constitution version and is still effective since the SAOKT states on its website that this law is related to its duties and responsibilities. The above paragraph can be roughly translated as follows: "Auditing" refers to financial and accounting audit to examine revenue, expenditure, utilization of other public resources to create societal benefits, saving upkeeping and maintenance, , as well as management of assets, right and benefits of any organization who receives public resource from central budget, extra-budgetary funds, debts, grants, and donations, as well as foreign aids Note: From this law, I would see that all extra-budgetary fund is supposed to be audited, but in practice, (see note above) , some of the administrative units failed to submit audit results to CGD (which I do not know how much budget they received for FY 2016) By laws, the answer to this question should b, (a.) but by practice, I would say (c). based on the list of the organizations failed to submit auditing results in p. 71 of the AFRCG-2016

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://www.audit.go.th/sites/default/files/files/reportaudit/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8E%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%82%E0%B8%AD%E0%B8%87%E0%B8%AA%E0%B8%95%E0%B8%87.202560.pdf> (Audit Report for FY 2017)

Comment:

According to page 28 in an Audit Report, the extra-budgetary funds have been audited 54.12 percent.

Peer Reviewer

Opinion: Agree

Comments: Again, I could not get into the URL pasted by the researcher. I checked Thailand Constitution regarding auditing rules and law at

<https://www.audit.go.th/th/%E0%B8%9E%E0%B8%A3%E0%B8%B0%E0%B8%A3%E0%B8%B2%E0%B8%8A%E0%B8%9A%E0%B8%B1%E0%B8%8D%E0%B8%8D%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%81%E0%B8%AD%E0%B8%9A%E0%B8%A3%E0%B8%B1%E0%B8%90%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%99%E0%B8%B9%E0%B8%8D%E0%B8%A7%E0%B9%88%E0%B8%B2%E0%B8%94%E0%B9%89%E0%B8%A7%E0%B8%A2%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B9%80%E0%B8%87%E0%B8%B4%E0%B8%99%E0%B9%81%E0%B8%9C%E0%B9%88%E0%B8%99%E0%B8%94%E0%B8%B4%E0%B8%99%E0%B8%9E%E0%B8%A82542> and found this paragraph:

"ตรวจสอบ" หมายความว่า การตรวจบัญชี ตรวจการรับ การใช้จ่าย การใช้ประโยชน์ การเก็บรักษา และการบริหารซึ่งเงิน ทรัพย์สิน สิทธิ

และผลประโยชน์ของหน่วยรับตรวจที่ได้มาจากเงินงบประมาณ เงินนอก งบประมาณ เงินกู้ เงินอุดหนุน เงินบริจาค

และเงินช่วยเหลือจากแหล่งในประเทศหรือต่างประเทศอันเนื่องมาจากการปฏิบัติหน้าที่ตามกฎหมายหรือตามวัตถุประสงค์ของหน่วยรับตรวจ ทั้งนี้

ไม่ว่าเงิน ทรัพย์สิน สิทธิ หรือผลประโยชน์ดังกล่าวจะเป็นของหน่วยรับตรวจหรือหน่วยรับตรวจมีอำนาจหรือสิทธิในการใช้จ่ายหรือใช้ประโยชน์ ทั้งนี้

เพื่อให้การดังกล่าวเป็นไปตามกฎหมาย ระเบียบ ข้อบังคับ มติคณะรัฐมนตรี และแบบแผนการปฏิบัติ

ราชการอันจะก่อให้เกิดประสิทธิภาพสูงสุดในการบริหารการเงินของรัฐและเป็นมาตรการป้องกันการทุจริต

และให้หมายความรวมถึงการตรวจสอบอื่นจำเป็นแก่การตรวจสอบดังกล่าวด้วย This is BE 2542 Constitution version and is still effective since

the SAOKT states on its website that this law is related to its duties and responsibilities. The above paragraph can be roughly translated as follows:

"Auditing" refers to financial and accounting audit to examine revenue, expenditure, utilization of other public resources to create societal benefits, saving upkeeping and maintenance, , as well as management of assets, right and benefits of any organization who receives public resource from central budget, extra-budgetary funds, debts, grants, and donations, as well as foreign aids Note: From this law, I would see that all extra-budgetary fund is supposed to be audited, but in practice, as seen in the previous answer, some of the administrative units failed to submit audit results to CGD (which I do not know how much budget they received for FY 2016) By laws, the answer to this question should be, (a.) but by practice, I would say (c). based on the list of the organizations failed to submit auditing results in p. 71 of the AFRCG-2016

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

<https://www.audit.go.th/sites/default/files/files/reportaudit/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8E%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%82%E0%B8%AD%E0%B8%87%20%E0%B8%AA%E0%B8%95%E0%B8%87.%202560.pdf> (Audit Report for FY 2017)

Comment:

The executive summary presents on page 21-23 in the AR.

Peer Reviewer

Opinion: Agree

Comments: Again, I could not find the researcher link. By the way, in Question AR-1, the researcher stated that the audit report we will use in this survey is, FY 2016, but he/she keeps using FY 2017 Financial Report ??? The audit summary is included in the AFRCG-2016 in p. 4-10 (PDF file). http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_G_2559.pdf The Analytical Summary after auditing can also be found here: http://cfs.cgd.go.th/cgd_app/web_contents_resources/financial_statement_cgd/fs_A_2559.pdf

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

<https://www.audit.go.th/th/%E0%B8%AB%E0%B8%A1%E0%B8%A7%E0%B8%94%E0%B8%AB%E0%B8%A1%E0%B8%B9%E0%B9%88%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7/%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7-%E0%B8%AA%E0%B8%95%E0%B8%87> (SAI News)

Comment:

According to the link, the executive of the SAI did not address the steps of audit recommendation to public.

Peer Reviewer

Opinion: Agree

Comments: <https://www.audit.go.th/th/home> according to the SAOKT (State Audit Office of the Kingdom of Thailand) which is SAI has poorly designed website and does not exhibit any effort showing the public what they have at time. The CGD is better (Controller General Department) by displaying auditing results through this website: http://cfs.cgd.go.th/cgd_app/cgd/index.php But the CGD is NOT SAI

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, the executive reports publicly on some audit findings.

Comments: There are reports and executive orders for some audits finding in the Secretariat of the Cabinet website source:

<http://www.cabinet.soc.go.th/soc/Program2-2.jsp> http://www.cabinet.soc.go.th/doc_image/2559/993223235.pdf

http://www.cabinet.soc.go.th/doc_image/2562/993334424.pdf http://www.cabinet.soc.go.th/soc/Program2-3.jsp?top_serl=99332182&key_word=%A7%BA%A1%D2%C3%E0%A7%D4%B9&owner_dep=&meet_date_dd=&meet_date_mm=&meet_date_yyyy=&doc_id1=&doc_id2=&meet_date_dd2=&meet_date_mm2=&meet_date_yyyy2=

Researcher Response

According to those links, it tells that the cabinet received the Audit Report and ordered all administrative units used the report for the budget baseline. I do not see the concrete step or process for monitoring the AR recommendation.

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

<https://www.audit.go.th/th/home> (SAI official website)

<https://www.audit.go.th/th/%E0%B8%AB%E0%B8%A1%E0%B8%A7%E0%B8%94%E0%B8%AB%E0%B8%A1%E0%B8%B9%E0%B9%88%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%82%E0%B9%88%E0%B8%B2%E0%B8%A7%E0%B8%AA%E0%B8%95%E0%B8%87> (SAI news)

Comment:

According to the SAI's official website, the SAI did not report audit recommendations to the public and did not have a tracking system to follow-up the audit recommendations.

Peer Reviewer

Opinion: Agree

Comments: I agree with both answer and source (the first URL)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and

resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

c. 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.

Source:

<https://www.parliament.go.th/ewtadmin/ewt/parbudget>

Comment:

Parliamentary Budget Office (PBO) was established under the Secretariat of the House of Representatives in 2014 (https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=150&filename=about_us). The primary purpose is to analyze, monitor the budgeting process, and also publishes an annual budget analysis report (https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_news.php?nid=95&filename=about_us). On the PBO website did not illustrate a number of staff and funding.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, source and comments. I checked this website:

https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=150&filename=about_us and found no information on staff and resource.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: Thai PBO is an organization within the Secretariat of the House of Representative according to its organization structure. However, its independence is not set in law. It does receives annual budget expenditure which consistent with the number of staff and tasks as can be seen in the FY2019 Annual Budget Document Vol.3 book 12 page 255. source: https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=150&filename=about_us (Organization Structure of the Secretariat of the House of Representative, volume 6, No. 26, page 75) <http://www.bb.go.th/topic-detail.php?id=8391&mid=545&catID=1151> (FY2019 budget for the Secretariat of the House of Representative, page 255)

Researcher Response

I agree with the government review that the PBO, as the IFI, has its own budget but it still lacks of resources. The score goes to 'c.'

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

c. 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.

Source:
(https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=504)
(https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=480)

Comment:
Before the Draft Bill on Annual Budget Expenditures for the New Fiscal Year 2019 is submitted to the parliament, the Parliamentary Budget Office (PBO) regularly publishes an Analysis Report of the Draft Bill on Annual Budget Expenditure (https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=504) which consists of an economic outlook and economic forecast, fiscal policy and forecast, and budget analysis by categories. However, the report did not tell us how they forecast and analyze the budget.

Also, the PBO occasionally releases a "Fiscal Sustainability Assessment of Expenditure Budget: Fiscal Forecast" (https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=480). This report illustrates the estimation of expenditure, revenue, debt, and fiscal sustainability in the next five years.

Peer Reviewer

Opinion: Agree

Comments: I checked the sources provided by the researcher and agree with the answer (c.)

Government Reviewer

Opinion: Agree

Comments: In addition, Thai PBO publishes the Macroeconomic and Fiscal outlook. source:
https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=637

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:
https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=309

Comment:
The PBO produced several new policy proposals three years ago. The link that I attached is "Water Resources Governance Strategic Plan: A Budget Analysis Report" in 2016 which indicates the budget ceiling analysis and recommendation for the parliament. However, I did not find any latest release in 2018.

Peer Reviewer

Opinion: Agree

Comments: I further search the PBO เอกสารทางวิชาการของ PBO (Academic Documents by PBO) website at <https://www.parliament.go.th/ewtadmin/ewt/parbudget/main.php?filename=document> and found no report regarding cost estimation and function for new policy proposal since 2015 (Report on Sugar Cane Production Fund) at https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=208&filename=document

Government Reviewer

Opinion: Agree

Comments: Thai PBO does publish the assessment of the budget for the incoming budget year. However, the PBO does not publish its own costing for any new project proposals. source: https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=497

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

<https://voicetv.co.th/read/S17ng5llX>

Comment:

I could not find and never heard about the head or senior staff of the PBO took part in hearings of a committee.

Peer Reviewer

Opinion: Agree

Comments: I never known that this Office exists until this exercise.

Government Reviewer

Opinion: Agree

Comments: Head or senior staff of the Thai PBO does not take part directly in the committee of the legislative. However, the PBO does provide any academic support needed by the legislative. source: https://www.parliament.go.th/ewtadmin/ewt/parbudget/ewt_dl_link.php?nid=150&filename=about_us (Organization Structure of the Secretariat of the House of Representative, volume 6, No. 26, page 75)

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

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

http://library.senate.go.th/document/mReport/Ext40/40944_0001.PDF (The 34th National Legislative Assembly Meeting Report)

Comment:

There was no 'Pre-Budget Debate' in the full parliament. The only budget debate was held after the Prime Minister gave a speech on a Draft Bill of Budget Expenditures on June 7, 2018.

Peer Reviewer

Opinion: Agree

Comments: In addition to the above source, I checked the timeline for budgeting process for FY 2019 and found no pre-budget debate by legislature. According to p. 6 last paragraph of Budget Timeline for FY 2019, <http://www.bb.go.th/topic-detail.php?id=2564&mid=306&catID=0>, the BOB, cabinet and PM meet in May 28, 2018 to finalize the budget document. The legislature state to debate budget in June 7, 2018.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: The full legislative is able to debate government policies during the Prime Minister Policy statement. This can be seen in the Parliament meeting minutes (Thursday, July 25, 2019) source: http://msbis.parliament.go.th/ewtadmin/ewt/parliament_report/main_warehouse_dll.php or http://msbis.parliament.go.th/ewtadmin/ewt/parliament_report/main_warehouse.php?id=3#detail

Researcher Response

The OBS only accepts the evidence before December 31, 2018. The government review may source in the wrong evidence.

IBP Comment

The researcher's response is confirmed. Furthermore, this question asks about Parliamentary debate *before* the budget is tabled in Parliament. The government reviewer's comment suggests that there is a Parliamentary debate after the budget is tabled, which is not assessed by this question.

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

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

http://web.senate.go.th/bill/bk_data/382-1.pdf

Comment:

The National Legislative Assembly received the EBP on May 28, 2018. It was four-month before the new fiscal year started on October 1, 2018.

Peer Reviewer

Opinion: Agree

Comments: According to p. 6 last paragraph of Budget Timeline for FY 2019, <http://www.bb.go.th/topic-detail.php?id=2564&mid=306&catID=0>, the BOB, cabinet and PM meet in May 28, 2018 to finalize the budget document. The legislature state to debate budget in June 7, 2018.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

http://web.senate.go.th/bill/bk_data/382-3.pdf

Comment:

The final Executive's Budget Proposal for FY 2018-19 was approved in the National Legislative Assembly meeting on August 30, 2018, one-month before the new fiscal year starting on October 1, 2018.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. According to p. 6 last paragraph of Budget Timeline for FY 2019, <http://www.bb.go.th/topic-detail.php?id=2564&mid=306&catID=0>, the BOB, cabinet and PM meet in May 28, 2018 to finalize the budget document. The legislature state to debate budget in June 7, 2018. The second and third debates end in Aug 30, 2018

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

<http://library.siam-legal.com/thai-law/interim-constitution-of-thailand-national-legislative-assembly-sections-06-14/>

<https://www.parliament.go.th/ewtadmin/ewt/parbudget/download/article/1manual.pdf> (p.28-30)

Comment:

Article 6 and 14 in the Interim Constitution 2014 illustrates that the National Legislative Assembly (NLA) members act as the Members of Parliament and Senators. Thus, all NLA members have the authority from the constitution to propose, debate and vote for the fiscal and budget proposal to NLA.

The approval process of the Executive's Budget Proposal in the parliament has three stages: first, the budget expenditures draft bill has to submit to the NLA. Then, the President of the NLA will select dozens of NLA members to be a budget committee for reviewing the draft bill and writing a budget adjustment recommendation. The second stage, the budget committee will send a reviewed budget draft bill back to the NLA for the budget amendment. The final stage, all members of the NLA have to vote for the Executive's Budget Proposal. The NLA's authority to vote, however, is limited by not being able to increase total expenditures as proposed in the draft budget.

The limitation from the Interim Constitution is that we do not have the opposition in the NLA for a comprehensive debate and amendment.

Peer Reviewer

Opinion: Agree

Comments: The legislature is not granted relatively great amount of power and authority to change budget. According to Pungprawat, Kriangchai. 2009. Budgeting System and Bureau of the Budget in Thailand. Chulalongkorn Journal of Economics 21(1), 49-71. There are 3 reading/debate: (1) for legislature to discuss principles and laws in allocating budget (if the Legislature does not have majority vote, the PM must resign), (2) for Ad Hoc Scrutiny Committees (Most are from executive branch, e.g., Budget Director) to focus on specific program to be cut, and (3) vote for the entire Draft Budget Bill which could be just yes or no Although most MPs realize that the debate following the second reading cannot change decisions made by the scrutiny committee (The Office of the General- Secretary of the House of Representatives, 1996: 218-219, 236), such debate provides prime opportunities for MPs to increase their popularity by underscoring how they are serving their constituents by bringing projects to their constituencies. Pungprawat, p. 57, 2009

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Comments: In the budget consideration process of the House of Representatives, Members of the House of Representatives can alter the budget proposed by the executives unless they are principal repayments, interest payments, and other obliged expenditures. Apart from the three items mentioned, members of the House of Representatives cannot increase the items/amount of the items, but they can reduce the proposed budget. In the budget consideration process of the Senate, Senators can only approve or not approve the Draft Annual Budget Expenditure Bill without being able to amend the details. source: <http://www.ratchakitcha.soc.go.th/DATA/PDF/2560/A/040/1.PDF> (Constitution, section 144, Thai version) https://cdc.parliament.go.th/draftconstitution2/ewt_dl_link.php?nid=1460&filename=index (English Version)

IBP Comment

Thank you for the Government's Comment. By OBS methodology, a 'C' score applies when the legislature does not have the authority to increase the overall expenditure budget, so the researcher's original response is correct.

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

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.

Source:

http://web.senate.go.th/bill/bk_data/382-1.pdf

http://web.senate.go.th/bill/bk_data/382-2.pdf

http://web.senate.go.th/bill/bk_data/382-3.pdf

Comment:

The members of the National Legislative Assembly use their authority to amend the budget expenditure in the first budget draft bill before approving

the final EBP, for example, the central fund had increased from 102,000 million THB to 105,500 million THB.

Peer Reviewer

Opinion: Agree

Comments: I agree with the source and the comments.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

http://web.senate.go.th/bill/bk_data/382-4.pdf (The Announcement of Budget Expenditures Committee Appointment)

http://web.senate.go.th/bill/bk_data/382-2.pdf (Budget Expenditures Committee Report to the NLA)

Comment:

Before the last budget approval process, the President of the National Legislative Assembly (NLA) will appoint Budget Expenditures Committee, which includes NLA members, high-ranked economic officials, and expertise, to examine the first budget expenditures draft bill. For FY 2018-19, the Budget Expenditures Committee was appointed on June 8, 2018. Then, the committee had examined the draft bill and sent the report to the NLA on August 17, 2018, before the NLA approved the EBP on August 30, 2018.

Peer Reviewer

Opinion: Agree

Comments: Note that the Ad Hoc Committees are not independent from the Executive Branch. For example, committee No. 10 in p. 1 of this document is Bureau of Budget Director. file:///C:/Users/asrit1/Dropbox/IBP/Special%20committee%20report.pdf

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. 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.

Source:

<http://web.senate.go.th/w3c/senate/pictures/comm/21803/%E0%B9%80%E0%B8%A5%E0%B9%88%E0%B8%A1%201.pdf> (Examined Budget Expenditures: Ad hoc Committee Report Vol. 1)

<http://web.senate.go.th/w3c/senate/pictures/comm/21803/%E0%B9%80%E0%B8%A5%E0%B9%88%E0%B8%A12.PDF> (Examined Budget Expenditures: Ad hoc Committee Report Vol. 2)

<http://web.senate.go.th/w3c/senate/pictures/comm/21803/%E0%B9%80%E0%B8%A5%E0%B9%88%E0%B8%A13%20%E0%B8%95%E0%B8%AD%E0%B8%991.PDF> (Examined Budget Expenditures: Ad hoc Committee Report Vol. 3.1)

<http://web.senate.go.th/w3c/senate/pictures/comm/21803/%E0%B9%80%E0%B8%A5%E0%B9%88%E0%B8%A13%20%E0%B8%95%E0%B8%AD%E0%B8%992.PDF> (Examined Budget Expenditures: Ad hoc Committee Report Vol. 3.2)

<http://web.senate.go.th/w3c/senate/pictures/comm/21803/%E0%B9%80%E0%B8%A5%E0%B9%88%E0%B8%A13%20%E0%B8%95%E0%B8%AD%E0%B8%993.PDF> (Examined Budget Expenditures: Ad hoc Committee Report Vol. 3.3)

<http://web.senate.go.th/w3c/senate/pictures/comm/21803/%E0%B9%80%E0%B8%A5%E0%B9%88%E0%B8%A14.PDF> (Examined Budget Expenditures: Ad hoc Committee Report Vol. 4)

Comment:

According to related documents above, a number of Ad hoc Committee for Draft Bill of Budget Expenditures FY 2019 had examined all public sectors. Narratives show in the Committee Report Vol 1 and decreased budget expenditures present in the committee report Vol 3.

However, page 20 in the Committee Report Vol 1 shows that the Ad hoc Committee for Draft Bill of Budget Expenditures FY 2019 was appointed on June 7, 2018, and all reports were sent to the National Legal Assembly (NLA) on August 17, 2018. So, the Committee had at least two months to examine the EBP and also the reports were published two weeks before the NLA approved the final EBP on August 30, 2018.

Peer Reviewer

Opinion: Agree

Comments: I agree with the above answer and comment. See below from Pungprawat, Kriangchai. 2009. Budgeting System and Bureau of the Budget in Thailand. Chulalongkorn Journal of Economics 21(1), 49-71. After the approval of the Annual Budget Bill following the first reading, an ad hoc House committee, the scrutiny committee, is appointed to consider the bill in detail. The House regulations stipulate that the scrutiny committee is an extraordinary committee in that a non-MP can be appointed as a member. Thus, the scrutiny committee is comprised of both MPs and government appointees. MPs are elected to the scrutiny committee by the House in proportion to the partisan balance in this chamber (Ruamporn n.d. (b): 34). The Minister of Finance chairs this committee, and the Director General of the Bureau of the Budget serves as its secretary. Moreover, high-ranking government officers from the Ministry of Finance, the Office of the National Economic and Social Development Board, and the Bureau of the Budget are also appointed as members (Ruamporn n.d. (b): 34). The scrutiny committee considers the budget bill during July and August at meetings attended by the heads of government agencies and the directors of budget-dependent state enterprises, including permanent secretaries of the ministries and general directors of the departments. Agency personnel responsible for submitting budget requests are also allowed to attend the meetings. The scrutiny committee divides the Annual Budget Bill into articles and individually examines the budgets of government agencies as they are addressed in each article. Department heads are available to answer questions raised by the committee about the details of each department's budget. This dialogue between the scrutiny committee and the heads of departments is referred to as Sonthana Tham, or discussing Buddhist scripture, because discussing the details of departmental budgets

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?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

[https://www.senate.go.th/view/27/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B8%AB%E0%B8%A5%E0%B8%B1%E0%B8%81/TH-TH/\(คณะกรรมการธิการการเศรษฐกิจ การเงินและการคลัง, Committee on Economics, Monetary Affairs and Finance The Standing committees of the National Legislative Assembly\)](https://www.senate.go.th/view/27/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B8%AB%E0%B8%A5%E0%B8%B1%E0%B8%81/TH-TH/(คณะกรรมการธิการการเศรษฐกิจ การเงินและการคลัง, Committee on Economics, Monetary Affairs and Finance The Standing committees of the National Legislative Assembly))
https://www.senate.go.th/v2/files/commission/report/25610314_091330.pdf (Meeting Summary)

Comment:

The National Legislative Assembly has a Committee on Economics, Monetary Affairs and Finance (คณะกรรมการธิการการเศรษฐกิจ การเงิน และการคลัง) to examine the draft bill, especially in economic affairs, and to monitor budget expenditure. The committee meeting is regularly weekly but does not publish any in-year budget expenditure report, only released to meeting summary (https://www.senate.go.th/v2/files/commission/report/25610314_091330.pdf) which present the agenda that they monitor on the percentage of budget disbursement.

Peer Reviewer

Opinion: Agree

Comments: I checked the sources and agree with the researcher comments.

Government Reviewer

Opinion: Agree

Comments: source:

<https://www.senate.go.th/view/27/%E0%B8%81%E0%B8%B3%E0%B8%AB%E0%B8%99%E0%B8%94%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%8A%E0%B8%B8%E0%B8%A1/TH-TH?cid=988&ctype=1> (Meeting agenda and summary from all the meeting during the budget year) https://www.senate.go.th/v2/files/commission/report/25620704_103511.pdf (Example of the meeting minute)

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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. 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.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/092/1.PDF> (Budget Procedures Act, B.E. 2561)

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/056/1.PDF> (Transferring Budget Expenditures Act, B.E. 2561)

Comment:

According to the Budget Procedures Act, B.E. 2561, Article 35 shows that funds between administrative units could not be shifted except the parliament approve the Transferring Budget Expenditures Act that the Cabinet drafted. In practice, the Cabinet regularly drafts the Budget Expenditure Transfer Act every year, before the end of the Budget Year, to transfer unpaid funds from any administrative unit to the central fund.

Peer Reviewer

Opinion: Agree

Comments: P. 10 Article 5 of the <http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/092/1.PDF> states that fund could not be transferred to another administrative units but can be reprogramed as long as the programs serves the same national strategic goal and transferring is approved by the Legislature.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a 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.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2560/A/040/1.PDF> (Constitution B.E. 2561)

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/027/1.PDF> (State Fiscal and Financial Disciplines Act, B.E.2561 (2018))

Comment:

According to Constitution B.E. 2561, article 140 shows that every budget expenditures must be approved from the parliament, whether more or low-expected revenue. Moreover, Article 55 in State Fiscal and Financial Disciplines Act states that if the government collects the total revenue higher than the initial estimation in the budget execution period, the excess revenue will compensate public loan. Due to budget deficits in several years, it does not have any spending excess revenue approval from the parliament.

Peer Reviewer

Opinion: Agree

Comments: I checked the source and comments; I agree with the answer.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

b. 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.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/092/1.PDF> (Budget Procedures Act, B.E. 2561)

Comment:

Section 5 'Budget Expenditures Administration' in Budget Procedures Act shows that the executive is required by the act to obtain approval from the parliament prior reducing spending below enacted level.

Peer Reviewer

Opinion: Agree

Comments: I checked the URL and agree with the answer.

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

After looking at the Economic, fiscal and financial committee, I only found SAI Report on restoring bowels project in 2016, not an annual budget. I did not see any latest the committee document that examined SAI Report in 2018.

Comments: I couldn't find evidence whether the legislature really reviews the report once the Comptroller General's Department (CGD) (under Ministry of Finance) made the report available here: http://cfs.cgd.go.th/cgd_app/cgd/index.php This is audit report for FY 2559 (which is FY 2017) I found a document titled, เอกสารประกอบการชี้แจงต่อคณะกรรมการวิสามัญพิจารณาพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562 (document provided to Extraordinary Commission for FY 2562 (2019) budget draft consideration) prepared by CDG and submitted to the legislature here: https://www.cgd.go.th/cs/Satellite?blobcol=urldata&blobheadname=Content-Type&blobheadname2=Content-Disposition&blobheadname3=file_name&blobheadvalue2=inline;+file_name=%2229/225/%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%A1%E0%B8%B9%E0%B8%A5%E0%B8%82%E0%B8%88%E0%B8%A3%E0%B8%B0%E0%B8%81%E0%B8%82%E0%B8%89A%E0%B8%B2%E0%B8%A3%E0%B8%8A%E0%B8%B5%E0%B9%89%E0%B9%81%E0%B8%88%E0%B8%87+62.pdf%22&blobheadvalue3=29/225/%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%A1%E0%B8%B9%E0%B8%A5%E0%B8%82%E0%B8%88%E0%B8%A3%E0%B8%B0%E0%B8%81%E0%B8%82%E0%B8%89A%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%8A%E0%B8%B5%E0%B9%89%E0%B9%81%E0%B8%88%E0%B8%87+62.pdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1438170866713&ssbinary=true p. 76 until the end of the document provides some explanation/clarification for FY 2561 Budget based on the Extraordinary Commission's inquiry (this committee can be found here: <https://www.senate.go.th/view/61/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B8%AB%E0%B8%A5%E0%B8%B1%E0%B8%81/TH-TH/>) . This committee is not particularly for auditing report; they are set to be a special extraordinary commission to help in reviewing the new budget bills based on their observations and inquiries to the CDG. An example of the committee inquiry in this document for FY 2561 budget is that majority of approved capital project procurement is delayed (on the left-side column) and the CGD provides explanation about procurement process and obstacles on the right-side column.

Comments: According to the State Audit Act BE 2561 Chapter IV section 59 (6), the SAO has to submit the audit report to the legislative. However, there is no report from the legislative side after the examination available. source: <https://www.audit.go.th/sites/default/files/files/about-us/พระราชบัญญัติประกอบรัฐธรรมนูญว่าด้วยการตรวจเงินแผ่นดินฯพ.ศ.202561.pdf> (the State Audit Act B.E. 2561, Chapter IV, Section 59 (6))

I agree with the law that the AR must be submitted to the legislature. However, it has no evidence from the committee that they examine the AR. So, the score is still 'd.'

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from

the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer “a,” the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose “b” if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

<http://www.audit.go.th/sites/default/files/files/news/%E0%B8%AB%E0%B8%A5%E0%B8%B1%E0%B8%81%E0%B9%80%E0%B8%81%E0%B8%93%E0%B8%91%E0%B9%8C%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%A7%E0%B8%B4%E0%B8%98%E0%B8%B5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%AA%E0%B8%A3%E0%B8%A3%E0%B8%AB%E0%B8%B2.pdf>

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/E/049/1.PDF> (the Announcement of the Auditor General appointment)

https://library2.parliament.go.th/giventake/content_ncpo/ncpo-head-order23-2560.pdf (NCPO order 23/2560)

<https://ilaw.or.th/node/3938> (Report on the Exercise of Power under Section 44 of the Interim Constitution of Thailand)

Comment:

According to the Announcement, the current Auditor General was appointed by the National Legislative Assembly process following by Thai constitution 2017 and extra power from the National Council for Peace and Order (NCPO) order, a group of coup makers, which obligated an unlimited power from the article 44 in the interim constitution 2014.

The exercise of power under article 44 is still debatable on the negative impacts on Thai people and how independent of SAI.

Peer Reviewer

Opinion: Agree

Comments: I agree with the source and comment, the Executive appoints the head of SAI without consent from Legislature.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: According to Part 3 of the State Audit Act B.E. 2561, "State Audit Governor", the head of the SAO candidate needed to be approved by the legislature before the appointment takes effect. source: <https://www.audit.go.th/sites/default/files/files/about-us/%E0%B8%9E%E0%B8%A3%E0%B8%B0%E0%B8%A3%E0%B8%B2%E0%B8%8A%E0%B8%9A%E0%B8%B1%E0%B8%8D%E0%B8%8D%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%81%E0%B8%AD%E0%B8%9A%E0%B8%A3%E0%B8%B1%E0%B8%90%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%99%E0%B8%B9%E0%B8%8D%E0%B8%A7%E0%B9%88%E0%B8%B2%E0%B8%94%E0%B9%89%E0%B8%A7%E0%B8%A2%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B9%80%E0%B8%87%E0%B8%B4%E0%B8%99%E0%B9%81%E0%B8%9C%E0%B9%88%E0%B8%99%E0%B8%94%E0%B8%B4%E0%B8%99%20%E0%B8%9E.%E0%B8%A8.%202561.pdf>

Researcher Response

According to the Announcement of the Auditor General appointment, the Auditor General practically appointed by the National Legislative Assembly and the head of the National Council for Peace and Order. The score is still 'B'.

IBP Comment

During an IBP review, the researcher's response is confirmed. Even though a new law has been approved in the State Audit Act, this question will be assessed based on the appointment practice of the current head of the SAI.

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer “a,” the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer “b” applies if the executive may remove the head of the SAI without the final consent of

the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/010/1.PDF> (the Acts attached to the Constitution on the National Audit, B.E. 2561)

Comment:

According to the Act, the Head of SAI will be removed from the office in two ways:

Article 50 in the new State Audit Act 2018 illustrates the Head of SAI removal process that he/she will be removed by at least 3/4 votes of the State Audit Committee, which the members of Senate will select seven people from the candidate list to be the committees.

Article 51, the Head of SAI will be removed by accepting the charge of the supreme court.

Peer Reviewer

Opinion: Agree

Comments: P. 20 of <http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/010/1.PDF> states that the Head of the SAI has 6-year term without renewal. P. 21 states as the same as commented by the researcher above.

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. 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.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/092/1.PDF> (the Budget Act 2018)

Comment:

According to Article 28 in the Budget Act 2018, The SAI, as an independent organization under the constitution, has to send expenditure ceiling to the cabinet for drafting the bill. Then, the National Legislative Assembly or the Parliament will examine the Budget Expenditures Draft Bill and amend the budget in some organizations or projects.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: I interpret p. 9 of the Budget Act 2018 that Article 28 states that the independent organization is to assume its responsibility in the same

way as those of central government's administrative units in submitting budget request/proposal based on its execution plan in the next year, and then the proposed budget will be consolidated to establish aggregated budget for Draft Budget Bill. Thus, I will that the answer is, (a)

Government Reviewer
Opinion: Agree

Researcher Response
I agree with reviewers. The score goes to 'A'.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/010/1.PDF> (the State Audit Act 2018)

Comment:

According to Article 53 and 54 in the State Audit Act 2018, the audit general and the SAI officials have fully discretion to investigate the budget following by the audit policy the state audit committee has adopted.

Peer Reviewer
Opinion: Agree
Comments: I agree with the source and comment.

Government Reviewer
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

<https://www.oag.go.th/sites/default/files/files/regulation/15%20%E0%B8%AB%E0%B8%A5%E0%B8%B1%E0%B8%81%E0%B9%80%E0%B8%81%E0%B8%93%E0%B8%91%E0%B9%8C%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%A7%E0%B8%B4%E0%B8%98%E0%B8%B5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B9%80%E0%B8%A1%E0%B8%B4%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%AF%202561.PDF> (the State Audit Announcement on Independent Committee)

Comment:

The President of the State Audit Committee announced and appointed an independent committee to evaluate the efficiency and effectiveness of the SAI. However, I could not find the evaluated report.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Comments: I found the annual performance and financial report (รายงานผลการปฏิบัติงาน ประจำปีงบประมาณ พ.ศ. ๒๕๖๑) from

<https://www.audit.go.th/sites/default/files/files/reportaudit/%E0%B8%A3%E0%B8%B2%E0%B8%A2%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%9C%E0%B8%A5%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9B%E0%B8%8E%E0%B8%B4%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%87%E0%B8%B2%E0%B8%99%E0%B8%82%E0%B8%AD%E0%B8%87%E0%B8%AA%E0%B8%95%E0%B8%87.%202561.pdf> It contains financial, compliance and performance audits. However, the audit is done by SAI itself.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: According to the State Audit Act BE 2561 Section 32 (2), the SAO has to be audited by the independent auditor. In addition, according to the State Audit Announcement BE 2561, The independent auditor has to audit the SAO at least once every 2 year, and report to the SAO governor within 90 days. source: 1. (The State Audit Act BE 2561 Section 32 (2)) <https://www.audit.go.th/sites/default/files/files/about-us/%E0%B8%9E%E0%B8%A3%E0%B8%B0%E0%B8%A3%E0%B8%B2%E0%B8%8A%E0%B8%9A%E0%B8%B1%E0%B8%8D%E0%B8%8D%E0%B8%B1%E0%B8%95%E0%B8%B4%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%81%E0%B8%AD%E0%B8%9A%E0%B8%A3%E0%B8%B1%E0%B8%90%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%99%E0%B8%B9%E0%B8%8D%E0%B8%A7%E0%B9%88%E0%B8%B2%E0%B8%94%E0%B9%89%E0%B8%A7%E0%B8%A2%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%95%E0%B8%A3%E0%B8%A7%E0%B8%88%E0%B9%80%E0%B8%87%E0%B8%B4%E0%B8%99%E0%B9%81%E0%B8%9C%E0%B9%88%E0%B8%99%E0%B8%94%E0%B8%B4%E0%B8%99%20%E0%B8%9E.%E0%B8%A8.%202561.pdf> 2. (State Audit Announcement) http://www.library.coj.go.th/file_upload/module/law/digital_file/069200cc.pdf

Researcher Response

The State Audit Act BE 2561 Article 32 (2) presents independent reviewers are responsible for reviewing the audit process of SAI. However, the new audit act was launched last year. It does not have any reports from independent reviewers. The score is 'd.'

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

d. Never.

Source:

Comment:

After a comprehensive searching data in SAI and the committee of the legislature, joint working was not found in any record, news or release on both SAI's and parliament's website.

Peer Reviewer

Opinion: Agree

Comments: I agree with the comment, I never hear that the SAI testify anything with legislature.

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2561/A/092/1.PDF> (Constitution 2018)

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2560/A/040/1.PDF> (Budgeting Act 2018)

Comment:

The government uses public hearing conference and websites as participation mechanisms: (<http://www.lawamendment.go.th>) and the Budget Bureau website (<http://www.bb.go.th/anticrt/topic-detail.php?id=7814&mid=270&catID=0>) for sending comments and also amend the draft bill.

According to Article 77 in the new constitution 2018, the government must arrange a public hearing before drafting the law or act. After that, the government has to release a summary opinion report to the public. Hence, the annual budget is a budget expenditures act. The government opens for budget expenditures draft bill's comments in two ways; public hearing conference and sending comments on the Budget Bureau's website.

But, in the hearing summary report appears only comments from high-ranked officials, not from ordinary people, or citizens, outside of the government.

Peer Reviewer

Opinion: Agree

Comments: I completely agree with the answer and source

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: source: <http://www.bb.go.th/anticrt/topic-detail.php?id=7814&mid=270&catID=0>

Researcher Response

After re-reading the same source, it shows that the Budget Bureau uses open participation mechanism which people can provide the input on budget formulation. However, the summary report in the source does not present the summary of the people participation. The score goes to 'd.'

IBP Comment

Thank you for the government's comments. However, since no citizens outside of the government were involved in this meeting, this does not count for this question on direct engagement of the public in pre-budget discussions. The researcher's score of D is confirmed.

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

<http://www.ratchakitcha.soc.go.th/DATA/PDF/2560/A/040/1.PDF>

<http://www.lawamendment.go.th>

<http://www.bb.go.th/anticrt/topic-detail.php?id=7814&mid=270&catID=0>

Comment:

According to Article 77 in the new constitution 2018, the government must arrange a public hearing before drafting the law or act. After that, the government has to release a summary opinion report to the public. Hence, the annual budget is a budget expenditures act. The government opens for budget expenditures draft bill's comments in two ways; public hearing conference and sending comments on the Budget Bureau's website.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's source and comment.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://www.bb.go.th/anticrt/topic-detail.php?id=7814&mid=270&catID=0> (Summary Report of Public Hearing on Draft Bill of Budget Expenditures FY 2019 or "รายงานสรุปผลการรับฟังความคิดเห็นการจัดทำร่างพระราชบัญญัติงบประมาณรายจ่ายประจำปีงบประมาณ พ.ศ. 2562")
<http://www.lawamendment.go.th>

Comment:

In the Summary Report of Public Hearing on Draft Bill of Budget Expenditures FY 2019 and the law amendment website illustrate only ministerial budget allocation, public services, and investment projects. The other key topics have not been found.

However since the answer to Q125 is D, this question is also D, as it was only government officials that were consulted during the hearings, not citizens.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. There is no citizen involved in the hearing process.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: source: <http://www.bb.go.th/anticrt/topic-detail.php?id=7814&mid=270&catID=0>

Researcher Response

According to the same source, the score is 'd.'

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. 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).

Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%95%E0%B8%81%E0%B8%A5%E0%B8%87%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%84%E0%B8%B7%E0%B8%AD%E0%B8%AD%E0%B8%B0%E0%B9%84%E0%B8%A3.html?page_locale=th_TH
<http://process3.gprocurement.go.th/eGPCostWeb/home>

Comment:

The Comptroller General's Department (CGD) has signed an Integrity Pact MOU with a group of independent observers for monitoring the procurement. Also, the CGD works with the Construction Sector Transparency Initiative (CoST) inviting the multi-stakeholder group for monitoring construction projects.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher .

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%95%E0%B8%81%E0%B8%A5%E0%B8%87%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%84%E0%B8%B7%E0%B8%AD%E0%B8%AD%E0%B8%B0%E0%B9%84%E0%B8%A3.html?page_locale=th_TH

Comment:

During the budget implementation stage, the government only focuses on how to monitor contracts. The input from the vulnerable group is not presented in the report.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher answer, citizen inputs do not change budget during the execution process.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%95%E0%B8%81%E0%B8%A5%E0%B8%87%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%84%E0%B8%B7%E0%B8%AD%E0%B8%AD%E0%B8%B0%E0%B9%84%E0%B8%A3.html?page_locale=th_TH

Comment:

According to the citizens cover, those links indicate only two key topics: delivery of public services and implementation of public investment projects.

Peer Reviewer

Opinion: Agree

Comments: In fact, when I reviewed the content in the link provided by the researcher, I found that executive engagement with citizens cover only one thing: public procurement process (or delivery of public project)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

https://www.cgd.go.th/cs/internet/internet/%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%95%E0%B8%81%E0%B8%A5%E0%B8%87%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%84%E0%B8%B7%E0%B8%AD%E0%B8%AD%E0%B8%B0%E0%B9%84%E0%B8%A3.html?page_locale=th_TH

Comment:

It is not clear from the website the process for engaging in the observation of government projects.

Peer Reviewer

Opinion: Agree

Comments: There is no information 1-5 on the website provided for public procurement process.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<http://www.bb.go.th/anticrt/topic-detail.php?id=7814&mid=270&catID=0>

Comment:

A 164-page Summary Opinion Report provides only high-ranked official comments. The citizen's opinions are not included.

Peer Reviewer

Opinion: Agree

Comments: I agree; p. 5 of the document states clearly that the participants included executive officers, high-ranked officers, government employees, and staff from 20 Ministries in total for 243 participants in phase (10 April 2018). For phase two (11 - 25 April, 2018), participants include high-rank officers, Cabinet, Bureau of Budget Director, and Deputy Director

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. 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.

Source:

<https://www.cgd.go.th/cs/Satellite?blobcol=urldata&blobheadername1=Content-Type&blobheadername2=Content-Disposition&blobheadername3=filename&blobheadervalue2=inline;+filename=%22429/528/%E0%B9%82%E0%B8%84%E0%B8%A3%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B9%88%E0%B9%80%E0%B8%82%E0%B9%89%E0%B8%B2%E0%B8%A3%E0%B9%88%E0%B8%A7%E0%B8%A1%E0%B8%88%E0%B8%B1%E0%B8%94%E0%B8%97%E0%B8%B3%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%95%E0%B8%81%E0%B8%A5%E0%B8%87%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%9B%E0%B8%B562.pdf%22&blobheadervalue3=429/528/%E0%B9%82%E0%B8%84%E0%B8%A3%E0%B8%87%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%97%E0%B8%B5%E0%B9%88%E0%B9%80%E0%B8%82%E0%B9%89%E0%B8%B2%E0%B8%A3%E0%B9%88%E0%B8%A7%E0%B8%A1%E0%B8%88%E0%B8%B1%E0%B8%94%E0%B8%97%E0%B8%B3%E0%B8%82%E0%B9%89%E0%B8%AD%E0%B8%95%E0%B8%81%E0%B8%A5%E0%B8%87%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%98%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B8%9B%E0%B8%B562.pdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1438171935108&ssbinary=true>
https://www.matichon.co.th/news-monitor/news_1235442

Comment:

The Director-General of Comptroller General's Department released that "Integrity Pact" project had recommended the budget warning very well, which can save the budget 68 billion THB in the last five years. So, the comments from the ad-hoc view have been used in the budget implementation.

Peer Reviewer

Opinion: Agree

Comments: The written record does not incorporate exact citizen complaints or observation, just the capital projects they examined and the public resource saved. It is also interesting that in the web-page, section, observer's complaints, there is no even one entry to see now as of 8/19/2019.

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

No timetable given for the participation mechanisms in the budget process

Comment:

Peer Reviewer

Opinion: Agree

Comments: I checked budget timeline at <http://www.bb.go.th/topic-detail.php?id=2564&mid=306&catID=0> and found no citizen participation in the timeline.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: Public participation is included in the Budget calendar for example FY2020, the public participation process is during Sep 3-18, 2019.

source: http://bbstore.bb.go.th/cms/1564482894_870.pdf

IBP Comment

Thank you to the government reviewer for this link. However, the reference is from 2019, so cannot be assessed in this round of the OBS. If the practice continues, this can be assessed in future rounds of the OBS.

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?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This

means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

<http://www.bb.go.th/topic-detail.php?id=7957&mid=270&catID=0>

Comment:

Only the Budget Bureau has the mechanism for citizen's participation in the whole budgeting. I did not see that any other ministries use the participation mechanism.

Peer Reviewer

Opinion: Agree

Comments: No formal department's citizen participation process.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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).

Comments: During the implementation process, each investment project must follow the EIA law

("ประกาศกระทรวงทรัพยากรธรรมชาติและสิ่งแวดล้อม เรื่อง กำหนดโครงการ กิจการ หรือการดำเนินการ ซึ่งต้องจัดทำรายงานการประเมินผลกระทบสิ่งแวดล้อมและหลักเกณฑ์ วิธีการ และเงื่อนไขในการจัดทำรายงานการประเมินผลกระทบสิ่งแวดล้อม" (Nov 19, 2018)). It's indicate that line agency which is a program's owner need to produce a report with includes public participation detail. The public participation guideline can be found in the supporting document "ประกาศสำนักงานนโยบายและแผนทรัพยากรธรรมชาติและสิ่งแวดล้อม เรื่อง แนวทางการมีส่วนร่วมของประชาชนในกระบวนการจัดทำรายงานการประเมินผลกระทบสิ่งแวดล้อม" (Jan 8, 2019) source: EIA law: (<http://www.onep.go.th/eia/wp-content/uploads/2019/01/EIA040162.pdf>) supporting document: (<http://www.onep.go.th/eia/wp-content/uploads/2019/02/S080262.pdf>)

Researcher Response

I agree with the government review. The score goes to 'C'.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: According to Budget Act of BE 2561, I found no requirements for citizen testimony, department head testimony, and SIA testimony.

<http://www.bb.go.th/topic.php?gid=792&mid=791>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the legislature’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Comment:

I did not see the citizen's engagement during the legislative deliberations.

Peer Reviewer

Opinion: Agree

Comments: See previous comments, no requirement to incorporate any party's inputs outside parliament.

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By “written record” in this question, we mean a document that is produced and released by the legislature.

Answer “a” applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer “b” applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer “c” applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no evidence that the legislature provide citizen's input has been used during the legislative deliberation period.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

<https://www.senate.go.th/view/27/%E0%B8%AB%E0%B8%99%E0%B9%89%E0%B8%B2%E0%B8%AB%E0%B8%A5%E0%B8%B1%E0%B8%81/TH-TH/>

Comment:

The Legislative Committee for Economic, Fiscal and Financial Affairs did not arrange public hearing or use any other participation mechanism platforms.

Peer Reviewer

Opinion: Agree

Comments: I agree with the source and comment

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<http://complaint.oag.go.th/>

Comment:

From the official website, the SAI provides a formal mechanism for sending feedback, suggestion and complaint in this website (<http://complaint.oag.go.th/>).

Peer Reviewer

Opinion: Agree

Comments: I checked source and agree that the public can submit complaint through the Office of Auditor General

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By “written record” in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer “a” applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

SAI did not release how the people sent feedback, suggestion or complaint on the official website. So, we do not know how they use those comments to determine the audit program.

Peer Reviewer

Opinion: Agree

Comments: I looked at the <https://www.audit.go.th/home> and found no citizens' inputs reported. (however, they have statistics for the number of complaints by ministry at

<http://complaint.oag.go.th/th/%E0%B8%AA%E0%B8%96%E0%B8%B4%E0%B8%95%E0%B8%B4%E0%B9%80%E0%B8%A3%E0%B8%B7%E0%B9%88%E0%B8%AD%E0%B8%87%E0%B8%A3%E0%B9%89%E0%B8%AD%E0%B8%87%E0%B9%80%E0%B8%A3%E0%B8%B5%E0%B8%A2%E0%B8%99%E0%B8%95%E0%B8%B1%E0%B9%89%E0%B8%87%E0%B9%81%E0%B8%95%E0%B9%88%E0%B8%9B%E0%B8%B5%E0%B8%87%E0%B8%9A%E0%B8%9B%E0%B8%A3%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%93%E0%B8%9E%E0%B8%A8-2552-2561>)

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The SAI did not adopt "Participatory Audit" principle to include the citizen for investigating the budget.

Peer Reviewer

Opinion: Agree

Comments: When searching SAOKT at <https://www.audit.go.th/home>, I found no instruction/formal mechanism for public to instigate.

Government Reviewer

Opinion: Agree
