

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Sri Lanka, September 2009

International Budget Partnership
Center on Budget and Policy Priorities
820 First Street NE, Suite 510
Washington, DC 20002
www.internationalbudget.org
www.openbudgetindex.org

This questionnaire was completed by:

Name: B. G. Sriyanie Kanthimathie Dias Wijesundara
Organization: Centre for Policy Alternatives
Address: Governance & Anti Corruption Program
105, 5th Lane, Colombo 03, Sri Lanka
Telephone: +94 112564404, +93 114722632, +94 772310432
E-mail: sriyanie@cpalanka.org, sriyanie@gmail.com

International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2009
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	2009
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2006 -2009
Year-End Report	2008
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Medium Term Macroeconomic Framework 2006 - 2009, http://www.treasury.gov.lk/FPPFM/fpd/budget.htm</p> <p>Medium Term Budgetary Framework [2006 – 2009] http://www.treasury.gov.lk/BOM/nbd/pdfdocs/mediumexpen/mediumexpen2006-2009.pdf</p>
Budget Summary	<p>Budget Summary 2009, October 2008</p> <p>http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf</p>
Executive’s Budget Proposal	<p>Appropriation Bill 2009, September-2008 http://www.parliament.lk/budget/docs/appropriation_bill_2009.pdf</p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>National Summary Revenue 2009, National Summary Expenditure and 2009 Budget Estimates Ministries and Departments [Head-wise], November 2008 http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf, December 2008</p> <p>Budget Estimates 2009, November 2008 http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 2008</p> <p>Annual report - December - 2008 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/annualreports/annualReport2008-eng.pdf</p>
Budget Document Two in Support of the Executive’s Budget Proposal	<p>Fiscal Strategy Statement 2008 - 2011, November 2008 Budget, Economic and Fiscal Position Report 2009 and Fiscal Management Report 2009 http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf</p>
Budget Document Three in Support of the Executive’s Budget Proposal	<p>Fiscal Management Report 2009, November 2008 Refer Basis for 2009 budget estimates under Treasury operations, pp 68 – 69, and Annex II – Assumptions for Revenue Estimates -2009, pp 80 – 86 http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf</p>
Citizens Budget	<p>Budget Speech 2009 [condensed trilingual version] http://www.treasury.gov.lk/docs/budget2009/BudgetSpeech2009-English-2.pdf http://www.slmission.com/news/89-ministry-news/211-budget-speech-2009.html</p>

Enacted Budget	<p>Appropriation Act for the financial Year 2009 published in the gazette on 15thDecember 2008</p> <p>http://www.treasury.gov.lk/BOM/nbd/pdfdocs/act/appropriationact2009.pdf</p>
In-Year Reports	<p>Monthly Reports on Selected Economic Indicators, January - April 2009, Statistics Department, Central Bank of Sri Lanka</p> <p>http://www.cbsl.gov.lk/pics_n_docs/_cei/_docs/ei/mei_2009_01.pdf</p>
Mid-Year Review	<p>Mid Year Fiscal Position Report 2009</p> <p>http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2009/frmamidyear2009-eng.pdf</p>
Year-End Report	<p>Financial Statements for the year ended 31st December 2008 [published as yearend report by the Department of State Accounts], pp.286 –pp.331 of the Annual Report 2008, Ministry of Finance and Planning, made available to the public and was posted on the website on 31st May 2009</p> <p>http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/annualreports/annualReport2008-eng.pdf</p>
Audit Report	<p>Audit Report 2007, made available to the public and was posted on the website on 25th June 2009</p> <p>http://www.auditorgeneral.lk/front_controller.php?requested_act=viewReports</p> <p>Audit Report 2007 available on</p> <p>http://www.auditorgeneral.lk/reports/English/2007-Annual%20Report-English.pdf</p>
Other Documents	<p>National Budget circular No : 139</p> <p>http://www.treasury.gov.lk/BOM/nbd/circulardocs/NBC-139E.pdf</p> <p>NBC – 139E -Annexes</p> <p>A Tentative Budget Calendar for 2009 Budget process</p> <p>Estimate presentation format - 2009 for Ministry & Department</p> <p>Estimate presentation format - 2009 for Institutions</p> <p>Information on Approved Cadre and Personal Emoluments - 2009</p> <p>http://www.treasury.gov.lk/cgi-bin/circular/dep/nbd/nbdcircular.cgi</p>

Relevant Ministries & Departments	Government Treasury and Ministry of Finance http://www.treasury.gov.lk Department of National Budget http://www.treasury.gov.lk/BOM/nbd/index.htm Department of Fiscal Policy http://www.treasury.gov.lk/FPPFM/fpd/index.htm Department of National Planning http://www.treasury.gov.lk/EPPRM/npd/index.htm Department of State Accounts http://www.treasury.gov.lk/EPPRM/sad/index.htm Auditor Generals' Department http://www.auditorgeneral.lk Central Bank of Sri Lanka http://cbsl.lk
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Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	No	No	No	Yes	Yes
6. Free print copies available, mass distribution	No	Yes	Yes	Yes	No	Yes
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	Yes	Yes	Yes	Yes	Yes	Yes
9. News conference is held to discuss release	Yes	Yes	Yes	Yes	Yes	Yes

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No
6. Free print copies available, mass distribution	Yes	Yes	Yes	Yes	Yes
7. Readily available outside capital/big cities ⁺	Yes	No	Yes	Yes	Yes
8. Written in more than one language	Yes	Yes	Yes	Yes	Yes
9. News conference is held to discuss release	Yes	No	No	Yes	Yes

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2009. Refer to the classification presented in the Government Expenditure by Ministry / Institution 2007 actual, 2008 revised estimates, 2009 estimates: http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 2008.</p> <p><u>Comment:</u> Printed copies of such documents are freely available</p> <p><u>Peer Reviewer One Comment:</u> Please include pages no. 1-4 in citation</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation: Budget Estimates 2009. Functional classification is presented in 'Government Expenditure by Ministry / Institution 2007 actual, 2008 revised estimate, 2009 estimate. Summary of Expenditure by Program and Table 6.4 Functional Classification of Expenditure on page 136 Central Bank Annual Report 2008 refer to <http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm> and <http://www.cbsl.gov.lk>

Comment:

Printed and e-copies are available to the public.

Researcher Response to this question was "a"

Peer Reviewer One Comment: I agree with the IBP reviewer's comment that this question is asking about the presentation of 2009 expenditures by functional classification. The Budget Estimates 2009 present expenditures by administrative classification which indicate which government entity (department, ministry, or agency) will be responsible for spending the funds and, ultimately, will be held accountable for their use. However, functional classifications indicate the programmatic purpose or objective for which the funds will be used, such as health, education, or defense. These are not included in the Budget Estimates 2009.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Only a limited amount of expenditures are classified by functions and details of functional classifications are not provided.

Researcher Response: I do not agree with the selection. I can't see the difference between what you comment and what I given as an answer. Ministries are divided by functions such as health, education and Defense and this is input that I received from high ranking senior officials of the Ministry of Finance.

IBP Comment: IBP editors chose response "d" as per Peer Reviewer One's comment. The report issued by the central bank cannot be used to respond to questions regarding the draft budget of the executive branch.

d

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2009. The economic classification is presented in the 'Government Expenditure by Ministry / Institution 2007 actual, 2008 revised estimate, 2009 estimate at: http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 2008</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Economic classification is presented by the 2009 Summary of Expenditure by Category and Object Code pages 1-2.</p> <p>Peer Reviewer Two Comment:</p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2009. Program level data is presented in the Budget Estimates 2009 Vol 01 page 03,05, 06 and 09 at: http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 2008</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: This information is also included in the Appropriation Bill 2009. Ministry of Cultural Affairs and National Heritage, pg 31 Department of Archeology. Programme 01 refers to Operational Activities and Programme 02 refers to Development Activities.</p> <p>Peer Reviewer Two Comment:</p>	a

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Estimates 2009. Estimates of aggregate expenditure are presented in Expenditure Estimates 2009 at: http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/4-summaryofexpenditurebyobjectcode_gov.pdf</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: See website http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/4-summaryofexpenditurebyobjectcode_gov.pdf</p> <p>Peer Reviewer Two Comment:</p>	a
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Disaggregated data is produced for the parliament for separate administrative heads. http://www.treasury.gov.lk/BOM/nbd/nbdheadseven/headlist.htm</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	a

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> The required information is available in the budget estimates 2009; "government revenue -tax revenue" page xxiv and under chart 03 of Composition of tax revenue - Government Revenue in Fiscal Management Report 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2009 'Government Revenue -Nontax Revenue'. Page xxx -xxxii at http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/revenue2009/GovernmentRevenue2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This information is presented, ' Summary of government revenue [economic classification] on page xx Refer:http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The above website should be replaced with following and reference page 18 http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf. and Table 01 - Medium Term Macro Fiscal Framework 2007 – 2012 with 2007 and 2008 actuals and 2009 revised revenue data included page 03 Of the Budget Call 2010 : http://www.treasury.gov.lk/BOM/nbd/circulardocs/NBC-143E.pdf</p> <p>Peer Reviewer Two Comment:</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Fiscal Management Report 2009, Page 18 at http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	a

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal Management Report 2009, Page 18 at http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> 5.5 Summary of Expenditure by Category and Object Code at http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/4-summaryofexpenditurebyobjectcode_gov.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Refer Table 102 Composition of Outstanding Government Debt, under Fiscal Policy and Government Finance and Issues and Maturity of Domestic Debt in 2008, Table II-13, pp. LIII, Accounts and Operations of the Central Bank of SL Annual Report 2008, Central Bank</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Relevant information is presented in Fiscal Management Report 2009, An overview of the economy, page 20 onwards Refer: http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

Related information is available in budget speech 2009

<http://www.treasury.gov.lk/docs/budget2009/BudgetSpeech2009-English-2.pdf>

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: I suggest "d" since the Budget Speech has been cited as the Citizens Budget, it cannot be used as a supporting budget document as well since the same report cannot be cited as 2 separate budget documents.

Peer Reviewer Two Comment:

Researcher Response: Budget speech has not identified as a supporting budget document. Only the budget summary.

IBP Comment: IBP editors chose response "d" because Since the Budget Speech has been cited as the Citizens Budget, it cannot be used as a supporting budget document as well since the same report cannot be cited as 2 separate budget documents.

d

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

Relevant information is presented in the Budget Speech 2009, Page 1 - 11

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: I agree with the IBP reviewer suggestion for "d" since the Budget Speech has been cited as the Citizens Budget, it cannot be used as a supporting budget document as well since the same report cannot be cited as 2 separate budget documents.

Peer Reviewer Two Comment:

Researcher Response: I do not understand comments made by IBP reviewer and peer reviewer because we have already cited Appropriation Bill 09 as a supporting budget document as Executive's budget proposal. Budget summary and budget speech, two documents and budget speech is the doc based on the Finance minister's speech. Budget summary is the doc condensed the full technical budget and electronically available as two documents.

IBP Comment: IBP editors chose response "d" because Since the Budget Speech has been cited as the Citizens Budget; it cannot be used as a supporting budget document as well since the same report cannot be cited as 2 separate budget documents.

d

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Budget estimates 2009 gives estimated figures only on expenditure classified by expenditure category for the BY -1 in page 43</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Budget estimates 2009 gives estimated figures only on expenditure classified by expenditure category for the BY -1 in page 12 onwards</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/4-summaryofexpenditurebyobjectcode_gov.pdf</p> <p><u>IBP Comment:</u> IBP editors chose response "d" because expenditures classified by functional classification are not presented for BY and BY-1.</p>	d

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information available in the Summary of the Budget 2009, October 2008 Refer http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf Compatible with IMF standards compare with “economic classification on page 63 of the IMF manual in http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure for individual programs for BY - 1 presented in Budget Estimates 2007, 2008 and 2009 Refer 2009 on http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 2008:</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Eight months of actual data are reflected in the expenditure estimates of BY - 1 Related information is presented in Government Expenditure by Ministry/institution [head-wise] and Summary of expenditure by category and object code of Budget Estimates 2009, page xxxix - xIiv and in Annex 03 of Budget Call 2010, July 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Actual expenditure for BY - 2 is presented in Government Expenditure by Ministry/institution [head-wise] and Summary of expenditure by category and object code of Budget Estimates 2009, page xxxix - xIiv</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</p> <p>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</p> <p>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</p> <p>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> More detail actual expenditure is presented in Government Expenditure by Ministry/institution [head-wise] and Summary of expenditure by category and object code of Budget Estimates 2009, page xxxix - xIiv</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Actual expenditure for BY - 2 is presented in Government Expenditure by Ministry/institution [head-wise] and Summary of expenditure by category and object codes in the Budget Estimates 2009, page xxxix - xIiv and in pp.03, Table 01 of the Budget Call 2010, July 2009 [Table shows Revised figures up to 31st May 2009.]</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Both estimated and revised data for BY -1 is presented and classified in a consistent manner. Refer: pp. xxxix -xl of the Budget estimates 2009 on http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 20 08</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Different sources of tax revenue for BY -1 is presented in page xxix of Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/revenue2009/RevenueClassification.pdf. http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/revenue2009/GovernmentRevenue2009.pdf</p>	<p>a</p>
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<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Different sources of non - tax revenue for BY -1 is presented in page xxx of Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p>http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/revenue2009/RevenueClassification.pdf</p> <p>http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/revenue2009/GovernmentRevenue2009.pdf</p>	a
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Eight months of actual data are reflected in the revenue estimates for BY - 1 and related information is presented in Government Revenue - Tax revenue of Budget Estimates 2009, page xxix - xIiv and Budget Call 2010</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Related information [BY-1, BY- 2, BY- 3] is presented in page xxix - xxxi of Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> http://www.treasury.gov.lk/BOM/nbd/nbdheadseven/1/Head_1E_2009.pdf</p>	a
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> More detail actual revenue classifications are presented for BY-3, BY-2 and revised estimates for BY-1 on page xxix - xxxi of the Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented for BY-2 as most recent year on page xxix - xxxi of the Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in page 113 - 114 under Department of Treasury Operations -of the Budget Estimates 2009.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The following reference will be useful.</p> <p>http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/2-summaryoffinancing.pdf</p> <p><u>IBP Comment:</u> IBP editors chose response "b" since extensive information is not presented.</p>	b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented under the national summary "PUBLIC DEBT on page xxiii of the Budget Estimates 2009 Refer: http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm, December 2008:</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: I agree but believe the correct link is http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm</p> <p>Peer Reviewer Two Comment:</p> <p>Researcher Response: Reviewer has misunderstood the time period that I added at the end of the web link.</p>	a
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Any of the budget document released to the public do not contain information on extra-budgetary funds.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	d

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

Related information presented under each Head including Re-current and Capital transfers on page 275 -311 of Budget Estimates 2009 and on page 44 - 58 of the Fiscal Management Report 2009

Refer: <http://www.treasury.gov.lk/BOM/nbd/budgetestimates2009.htm>
<http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf>

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." Only the allocation for the ministry of provincial councils is given in the executive budget.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a."

I do not agree with the reviewer. Please refer details given for transfers under each head for provincial and local governments and separately provincial councils and local governments.

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

a

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related Information on transfers to public corporations is presented in page 265, Vol. I of the Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented under in page 2, Vol. I of the Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in annual financial statements. Eg. Under 2101 - vehicles, 2002 - Office equipment and 2103 - Machinery on pp 26 - 40 of the 2008 as the latest . By end of April 2009 annual financial statemet will be available electronically. Refer: http://www.treasury.gov.lk/EPPRM/sad/pdfdocs/finalaccount2008-eng.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is included into the Budget but it is not visible.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

Related information is presented under Financial sector developments and stability , Assets and liabilities of the central bank in the table 124 of the Central Bank Annual Report 2008 and annual financial statement 2008 [pp 03] by the State Accounts Department of the ministry of finance

Refer:http://www.cbsl.gov.lk/pics_n_docs/10_publication/_docs/efr/annual_report/ar2008e/ar08_content_2008_e.htm,

Refer:<http://www.treasury.gov.lk/EPPRM/sad/pdfdocs/finalaccount2008-eng.pdf>

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: I agree with IBP reviewer that the Central Bank Annual Report 2008 should not be a reference.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because related information electronically available under the department of national budget

IBP Comment: The 2008 Annual Report and Annual Statement cannot be used to respond to questions about the 209 Executive's Budget Proposal since these documents constitute the year-end report and are already being used to respond to questions about the year-end report. Therefore the correct response to this question is "d."

d

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Related extensive information is presented in Budget highlights 2009 Refer:http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in the Publication, page 05 - 09, Chapter 01 Overview of Foreign Financing, "Partnership for Sustainable Development by Department of External Resources, OF, 06th November 2008 http://www.erd.gov.lk/publicweb/budget2008/BD2008_ENG.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on tax expenditures is not presented.
 - e. Not applicable/other (please comment).

Citation:

Related information is presented on page 29 -57 in the Annual Report 2008, 2009 Central Bank
http://www.cbsl.gov.lk/pics_n_docs/10_pub/_docs/efr/annual_report/ar2008e/ar08_content_2008_e.htm
http://www.cbsl.gov.lk/pics_n_docs/10_pub/_docs/efr/annual_report/ar2009e/PDF/6_chapter_02.pdf

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: Reference to the Annual Report should be removed.

Peer Reviewer Two Comment:

Researcher Response: Expenditure made out from the consolidated fund which mainly comprises of tax collected from different sources

IBP Comment: The 2008 Annual Report and Annual Statement cannot be used to respond to questions about the 209 Executive's Budget Proposal since these documents constitute the year-end report and are already being used to respond to questions about the year-end report. Therefore the correct response to this question is "d."

d

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

Related information is presented on page 133 -134 of the Central Bank Annual Report 2008

<http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/annualreports/annualReport2008-eng.pdf>

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: Reference to the Annual Report should be removed.

Peer Reviewer Two Comment:

Researcher Response: All kinds of revenue identified in detail

IBP Comment: The 2008 Annual Report and Annual Statement cannot be used to respond to questions about the 209 Executive's Budget Proposal since these documents constitute the year-end report and are already being used to respond to questions about the year-end report. Therefore the correct response to this question is "d."

d

47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

Related information is presented in National Security, Civil Security and Internal Administration on page 335, Vol. I of the Budget Estimates 2009.

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: I believe the correct answer is "d" because expenditure dedicated to secret items are reflected in the aggregate figures under the respective ministry heads but cannot be identified specifically.

Peer Reviewer Two Comment:

Researcher Response: Though it was not mentioned as secret expenditure given as plant, machinery and equipment in the budget estimates

IBP Comment: IBP editors chose response "d" since expenditure dedicated to secret items are reflected in the aggregate figures under the respective ministry heads but cannot be identified specifically.

d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> A ten year horizon Development Framework 2006 - 2016 [Vision for a new Sri Lanka - Mahinda Randora, Public Investment Programme 2008 -2011, Department of National Planning, MOF, Rural sector development initiatives; Gama Neguma Programme[Village development program] Budget Summary 2009 Refer:http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf</p> <p><u>Comment:</u> Many new initiatives and programmes are now in progress due to progressive attempts made by civil society organizations and activists on tax payers' rights and budget transparency. Even many systemic changes can be identified in 2010 Budget Call, MOF web, Budget formulation stage etc. Large number of legal efforts brought against misuse of public properties.</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Ten Year Horizon Development Framework is mainly a political agenda and it does provide the true picture of the public finance under the current regime.</p> <p><u>IBP Comment:</u> IBP editors chose response "b" because extensive quantitative estimates and a narrative discussion are not presented.</p>	b

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - e. Not applicable/other (please comment).

Citation:

A ten year horizon Development Framework 2006 - 2016 [Vision for a new Sri Lanka - Mahinda Randora, Public Investment Programme 2008 -2011, Department of Planning, MOF Refer:<http://www.treasury.gov.lk/EPPRM/npd/pdfdocs/budget2007/MahindaChintanaTenYearDevelopmentPlan.pdf>

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "b" because both extensive quantitative estimates and a narrative discussion are not presented.

b

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The researcher’s original response was “a.”</p> <p>Related information is presented in the Medium term budgetary framework 2006 -2009 http://www.treasury.gov.lk/BOM/nbd/pdfdocs/mediumexpen/mediumexp en22006-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response “d” since the 2006-2009 Medium Term Expenditure Framework cannot be cited as a supporting budget document for the executive’s budget proposal. Supporting budget documents should be released at about the same time that the budget is tabled in the legislature and is being debated in the legislature.</p>	<p>d</p>
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51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- a. The non-financial data are very useful for assessing program performance.
 - b. The non-financial data are mostly useful for assessing program performance.
 - c. The non-financial data are somewhat useful for assessing program performance.
 - d. No non-financial data are provided or they are not useful for assessing program performance.
 - e. Not applicable/other (please comment).

Citation:

Related information is presented the Chapter 03, Economic and Social Infrastructure on page 59 - 82 in 2008 and on page 56 - 77 in 2009 Central Bank Annual Reports.

http://www.cbsl.gov.lk/pics_n_docs/10_pub/docs/efr/annual_report/ar2009e/PDF/7_chapter_03.pdf

pp 59 – 66, Medium term budgetary framework 2006 -2009

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: The Central bank Annual Report 2008 should not be a reference.

Peer Reviewer Two Comment:

Researcher Response: Information available in different docs.

IBP Comment: IBP editors chose response "d" since neither of the above mentioned documents are supporting budget documents for the 2009 executive's budget proposal.

d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in the Chapter 08: Financial Sector Developments and System Stability, pp.,161 - 202 in the Central Bank Annual Report 2008, and in 2009 Macro Economic Indicators-Annex 01, pp. 70 - 72 of Fiscal Management Report 2009 Refer:http://www.cbsl.gov.lk/htm/english/10_pub/p_1.html http://www.cbsl.gov.lk/pics_n_docs/10_pub/docs/efr/annual_report/ar2009e/PDF/7_chapter_03.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose response “d” because the executive’s budget proposal and supporting budget documents for the draft budget are issued by the executive branch and not the central bank. Therefore documents issued by the central bank cannot be used to respond to this question.</p>	<p>d</p>
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53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- a. All performance indicators are well designed.
- b. Most performance indicators are well designed.
- c. Some performance indicators are well designed, but most are not.
- d. No programs have performance indicators, or they are not well designed.
- e. Not applicable/other (please comment).

Citation:

Related information presented under the Annex 01 - Macro Economic Indicators, pp. 70 -71 Of Fiscal Management Report 2009
<http://www.treasury.gov.lk/docs/budget2009/FMRPEnglish.pdf>

Also presented in the Chapter 06, Fiscal Policy and Government Finance on pp 139 - 146 in the Central Bank Annual Report 2008 and 2009
Refer: http://www.cbsl.gov.lk/htm/english/10_pub/p_1.html
http://www.cbsl.gov.lk/pics_n_docs/10_pub/docs/efr/annual_report/ar2009e/PDF/7_chapter_03.pdf

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment:

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

Researcher Response: Detail information on performance indicators is given in above docs.

IBP Comment: IBP editors chose response "d" because Central Bank Reports cannot be used to respond to the questions about information regarding the budget proposal and supporting budget documents as per the Open Budget Survey methodology. Also, while the Fiscal Management Report contains macroeconomic indicators, this question is referring to performance indicators for expenditure programs and not macroeconomic information.

d

54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

Related information is presented in the chapter 06, Fiscal Policy and Government Finance in the Central Bank Annual Report 2008 and 2009 http://www.cbsl.gov.lk/htm/english/10_pub/p_1.html

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment: I agree with IBP reviewer the 2008 Central Bank Annual Report should not be used as a reference.

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

Researcher Response: Related information is also given in the Medium Term Budgetary Framework 2006 -2009.

IBP Comment: IBP editors chose response "d" since the 2006-2009 Medium Term Expenditure Framework cannot be cited as a supporting budget document for the executive's budget proposal. Supporting budget documents should be released at about the same time that the budget is tabled in the legislature and is being debated in the legislature.

d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information [proposals]is presented on pp. 1 -25, part II, Budget proposals and for commitments in table 28, on pp. 61 -63 in the Fiscal Management Report 2009.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp.15 - 17 of the Budget Speech 2009, on pp. 50 - 64, Fiscal Developments- Chapter 02 of the Annual Report 2008 and on pp. xxix, Government Revenue - Tax Revenue of the Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp. 52 -53, Chapter 02, Fiscal Development - 2008, Annual Report 2008</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Researcher Response:</u> I chose my answer because related information is clearly given in the above reference.</p> <p><u>IBP Comment:</u> The 2008 Annual Report cannot be used to respond to questions about the 2009 Executive's Budget Proposal since this document constitutes the year-end report and is being used to respond to questions about the year-end report. Therefore the correct response to this question is "d."</p>	<p>d</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in Hanzard reports of Sri Lanka Refer: parliament.lk</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer Comment:</u> I think the correct answer is "d" further the citation is not clear because it is not specific.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> Given in detail in e- hanzard reports.</p> <p><u>IBP Comment:</u> IBP editors chose response "d" because e-hansard reports are not accessible.</p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in the National Budget summary and the budget Speech 2009, Annexure II</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in the Non- technical presentations which targeted for many segments of the community in a very informative manner through print and electronic media.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp.xi - xvi and on xvii of the Budget Estimates 2009</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> I believe the correct answer is "d" because according to the Budget Estimate 2009 does not have a glossary with non-technical definitions. See website http://www.treasury.gov.lk/BOM/nbd/pdfdocs/nationalsum2009/summaryofbudget2009.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because according to above answers given reference fulfils the task.</p> <p><u>IBP Comment:</u> IBP editors chose response "d" since no non-technical definitions of budget terms are provided in the Budget Estimates 2009.</p>	<p>d</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Many Civil Society Organizations are now in the process of implementing different initiatives related to RTI.</p> <p><u>Comment:</u> Law related to Freedom of Information or Right To Information is not in place.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp.xxxix - xliv of the Budget Estimates 2009.</p> <p><u>Comment:</u> Citizens of SL can obtain highly disaggregated information and data according to user's need from any ministry or Institute after going through normal safety procedures. Also all ministries related information electronically available under their web sites</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Yes, more detailed non- financial info. such as # beneficiaries, # of persons employed etc. related to expenditure under any program under any national/local ministry can be obtained upon a written request. Most of them available electronically under each national and local ministries. I gave this as an example which cumulatively shown on pp. 84 - 104, Chapter 02, Fiscal Developments of the annual report 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented under annex vi Budget calendar for 2010 budget process of the BUDGET CALL 2010 Refer:http://www.treasury.gov.lk/BOM/nbd/circulardocs/NBC-143E.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented under annex vi Budget calendar for 2010 budget process of the BUDGET CALL 2010 Refer:http://www.treasury.gov.lk/BOM/nbd/circulardocs/NBC-143E.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Parliamentary budget committee discusses all information related all steps including consultations. standing orders carries all information what discussed at the house. Committee checks and do follow-ups about the call.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive hold wider consultations with all different segments of the community including Farmers, small, medium and large scale business people, researchers, social activists, Transport associations, small and medium estate sector representatives, ordinary citizens, contractors, suppliers, professionals-lawyers-doctors-engineers-artists etc.. on a sample basis.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Mid year Fiscal Position Report 2009 and revised Macro economic frame work 2009 along with the Budget Call 2010 are released to the public 04 months before the budget reading.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp. 13 -105 of the Medium Term Budgetary Framework 2006 -2009 Refer: http://www.treasury.gov.lk/BOM/nbd/pdfdocs/mediumexpen/mediumexp en2006-2009.pdf</p> <p><u>Comment:</u> Fiscal priorities given for 2006 and 2007 based on the maximum.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp 13 - 105 Medium Term Macro Economic Framework 2006 2009. Refer: http://www.treasury.gov.lk/BOM/nbd/pdfdocs/mediumexpen/mediumexp en2006-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> 2008 Budget for 2009 financial year - Appropriation Bill for 2009 - was tabled in the parliament on 09th October 2008</p> <p><u>Comment:</u> Refer: http://www.parliament.lk/budget/docs/appropriation_bill_2009.pdf:</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> They are Two major Committees engage in the process of hearings. Committee on Public Accounts. The task of the Committee on Public Accounts is to probe the managerial efficiency and financial discipline of the Government, its Ministries, Departments, Provincial Councils and Local Authorities. The duty of the Committee is to examine the sums voted by Parliament along with the report of the Auditor-General, which is in 06 volumes. In the course of its deliberations, the Committee obtains evidence from the Secretaries to the respective Ministries, who are the Chief Accounting Officers, Heads of Departments and other responsible Officers. The Committee also regularly summons the Directors-General of Public Finance, State Accounts and National Budget or their nominated</p>	b

representatives. It is the duty of the Chief Accounting Officers to personally appear before the Committee in order to explain and justify the financial activities of the Departments under the purview of their Ministries. The recommendations of the Committee may contain directives to Government Departments and Ministries and such directives are deemed to be those of the Parliament. Copies of Committee reports are distributed among the respective Officers of the Ministries, Departments, Provincial Councils and Local Authorities

Committee on Public Enterprises

While the Public Accounts Committee exercises oversight in the financial performance of Government Institutions, the Committee on Public Enterprises has been established on 21.06.1979 to ensure the observance of financial discipline in Public Corporations and other Semi Governmental bodies in which the Government has a financial stake. The Committee on Public Enterprises, which consists of 31 Members reflecting the party composition in the House, is established under the Standing Order 126 at the beginning of each Parliamentary Session and the Chairman is elected by the Members of the Committee at its first session. Its quorum is four. The duty of the Committee is to report to Parliament on accounts examined, budgets and estimates, financial procedures, performance and management of Corporations and other Government Business Undertakings. The accounts of these organizations are audited by the Auditor-General and form the basis of the investigations of the Committee. It has the power to summon the relevant officials and such other people as it thinks fit to obtain evidence and call for documents. The Committee reports to the Parliament and the recommendations contained in their reports are deemed to be directives to the respective Corporations or Statutory Boards for due compliance..

Comment:

Researcher response to this Question was "b"

Peer Reviewer One Comment: I think the more appropriate answer is "d" because no public hearings are held on the macroeconomic and fiscal framework.

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

Researcher Response: I chose my answer because LC do hold public hearings with selected citizens, professionals and groups.

IBP Comment: IBP editors chose response "b" as per the researcher's response.

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in the standing Orders 131 Refer http://www.parliament.lk/news/Standing_Orders_English.pdf :</p> <p><u>Comment:</u> Many CSOs challenged legislative committees and its decisions during the year 2008 and after. COPE and COPA reports and Appropriation bills challenged.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> After the contentious COPE - report of the committee on public enterprises- 1 & 2 report parliament select committee was very responsive and active with the voice of public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> Full information of those items given only to legislative committee members and Ministry of Defense and Justice not to any outside institute or the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u> Refer Parliamentary Standing Order 131 on http://www.parliament.lk/news/Standing_Orders_English.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in Appropriation Act, No. 43 of 2008 certified on 08th December 2008 for the Financial Year 2009 Refer:http://www.treasury.gov.lk/BOM/nbd/pdfdocs/act/appropriationact2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer: http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/cei/ei/e_2.asp</p> <p><u>Comment:</u> In - year reports are produced which is advanced than before, for internal purpose only but not available for the public on electronic or request yet. The MOF in a process of designing to release reports to public on quarterly basis</p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "b." In-year reports released by the Central bank can be considered in this case since they are sufficiently detailed and contain information based on administrative units.</p>	b
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> The researcher’s original response was “b.” In - year reports are produced which is advanced than before, for internal purpose but not available for the public on electronic or request yet. The MOF in a process of designing to release the report to public on quarterly basis. Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer:http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response “c” since this report contains only department totals and no program expenditure.</p>	<p>C</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer:http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer:http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Though the reports are produced for internal purpose, relevant comparisons are not made. Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer: http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/_cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Information related to monthly actual borrowing presented under Treasury Operations. Treasury Operations are used to monitor and observe Actual borrowing pattern on daily, weekly and monthly basis Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer: http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "b" since this information is released on a quarterly basis.</p>	<p>b</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Related some information is presented in Mid year review 2009. Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer: http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> Release of monthly reports takes more than a month or less than two months Related information available in monthly reports and monthly bulletins produced by the Central Bank SL for 2008 and 2009 Refer: http://www.cbsl.gov.lk/htm/english/10_pub/p_2.html#3 and http://www.cbsl.gov.lk/htm/english/cei/ei/e_2.asp</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer: Related information is presented he Mid Year Fiscal Position Report in Chapter 02 of ton pp. 28 - 41 of the Mid-Year Fiscal Position Report 2009 in Chapter 02 on pp. 28 - 41 http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2009/midyearreport2009.pdf:</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Refer:

<http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2009/midyearreport2009.pdf>::

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "b" since extensive information on why estimates have changed from the originals has not been provided.

b

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "c" since the mid-year review includes only departmental totals.</p>	<p>C</p>
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95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

The mid -year review provides details of actual revenue collections for the first four months of the year 2009, which issued y the Hon. Minister of Finance under the section 10 of the Fiscal Management

[Responsibility] Act No. 03 of 2003

Refer:<http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/midyearreport/2009/midyearreport2009.pdf>:

Comment:

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "b" since extensive information on why estimates have changed from the originals has not been provided.

b

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> First Report from Committee On Public Enterprises (6th Parliament, 4th Session) 2008 -09 http://www.parliament.lk/committees/ListCommReport.do?comID=COM M1045</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Supplementals are approved before funds are expended.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Many civil society groups who work and interested media for local and national budget they made many efforts to pressurize their elected representatives to post questions on this at the parliamentary sessions. Media has given prompt priority in their air time on these supplementary budgets and its approvals.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> In Sri Lanka this fund is an allocation for Development Activities programme and gets the legislature approval before the money expended as a blanket approval considering the purpose of the request made by the head.</p> <p>Refer: Section 6.1 and 6.2 of the Appropriation Act 2009 certified on 08th December, 2008</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Year-end report is released to the public within first five months of the following year electronically as well as in print form</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information presented in Financial statements -2008 in page 332 of the MOF Annual Report 2008 and in the Auditor Generals Report 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in a consistent manner on pp.65 -82 of the Annual Report 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in a consistent manner on pp.65 -82 of the Annual Report 2008</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp. 50 - 64 of the MOF Annual Report 2008. http://www.treasury.gov.lk/FPPFM/fpd/pdfdocs/annualreports/annualReport2008-eng.pdf Also estimates and actual given in detail in the Notes to Financial Statements[pp. 07] published by the Department of State Accounts, General Treasury http://www.treasury.gov.lk/EPPRM/sad/index.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented in pp. 20 - 44 of the MOF Annual Report 2008</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "b" since there is not much explanation on the difference between enacted and actual and instead the narrative is on what was achieved.</p>	b
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on pp. 83 - 100 in the Annual Report 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "d" since there is no explanation of the difference between the original estimates of non-financial data and the actual outcome.</p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information presented in the Central Bank Report 2008 under the part 01 as Key Economic Indicators and under chapter one; Economic, price and financial system stability, outlook and policies.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Related information is presented on page 73 -82 of the Annual report 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "b" since there is not much explanation on the difference between enacted and actual and instead the narrative is on what was achieved.</p>	b

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>The Independence and Performance of the Supreme Audit Institution</p>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Annual Report of the Auditor General Refer: http://www.auditorgeneral.lk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> All Program -heads expenditure audits on the Sample basis.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> Executive summary is given in the Activity Report of the Auditor General.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Head of the SAI can be removed by the Executive upon an address of the legislature. Judiciary has no significant role on this task.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Auditor General's Annual Report 2007 http://www.auditorgeneral.lk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree with IBP reviewer, please cite AG Annual report pages 1-18</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> All State owned companies and institutions come under Article 154(1) of the Constitution of Sri Lanka.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> Budget proposal is drafted by the SAI and determined by the legislature.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Information gathered through communications with public is included into the Annual Audit Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> by the parliament select committee as Committee on Public Enterprises [COPE] and Committee on Public Accounts [COPA] Refer: Committee reports under http:// www.parliament.lk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> Annual report of the Committee On Public Enterprises-[COPE] includes verified issues and remedial actions Refer</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "d" because the report cited is a legislative report and not executive report.</p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Report is prepared for high profile internal use but not available for the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, and intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Auditor Generals' Report 2007 Refer: http://www.auditorgeneral.gov.lk</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> I believe the answer is "d" because audit reports are not available to the legislature on the security sector. Further the correct link is http://www.auditorgeneral.lk/front_controller.php. With reference to the IBP reviewer comment security related information are not released to the legislature and therefore not audited as well.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "d" because the report cited is a legislative report and not executive report.</p>	<p>d</p>
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