

Open Budget Survey 2017

Questionnaire

Bangladesh

January 2018

COUNTRY QUESTIONNAIRE: BANGLADESH

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

Answer: FY 2016-17

Sources: The PBS is not released to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The PBS is not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: "n/a"

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"**Sources:** "n/a"**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"**Sources:** "n/a"**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.**Sources:** "n/a"**Peer Reviewer****Opinion:** Agree**Government Reviewer**

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: Checked with Ministry of Finance, Government of Bangladesh

Peer Reviewer

Opinion: Agree with Comments

Comments: Using Medium Term Budgetary Framework (MTBF) Govt. produces some expenditure forecasts for three years including the budget year. Some forecast of KPIs are also available but revenue side is mostly ignored. However in recent times Govt. is producing another document named Medium Term Macroeconomic Policy Statement (MTMPS) which is much more comprehensive in coverage. https://mof.gov.bd/en/index.php?option=com_content&view=article&id=397&Itemid=1 (https://mof.gov.bd/en/index.php?option=com_content&view=article&id=397&Itemid=1) https://www.mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_... (https://www.mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_comp.pdf) However, Ministry of Planning has detailed projections of all macro indicators in the planning document which is of five years' duration. That provides an overall guideline for budget preparation. http://www.plancomm.gov.bd/wp-content/uploads/2015/10/7th_FY... (http://www.plancomm.gov.bd/wp-content/uploads/2015/10/7th_FYP_18_02_2016.pdf)

Government Reviewer

Opinion: Not Qualified

Researcher response: The question PBS-6a refers to whether PBS is still produced though it is not publicly available. As pointed before it is produced for internal purpose only. The documents referred by PR are relevant for OBS documents which are part of EBP documentation. The documents are not related to PBS.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Visited Ministry of Finance and spoke to the people working in the budget wing.

Sources: "n/a"

Peer Reviewer

Opinion: Agree with Comments

Comments: MTBF, MTMPS and Five Year Plan (FYP) documents are readily available for public. https://mof.gov.bd/en/index.php?option=com_content&view=article&id=397&Itemid=1 (https://mof.gov.bd/en/index.php?option=com_content&view=article&id=397&Itemid=1) https://www.mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_... (https://www.mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_comp.pdf) http://www.plancomm.gov.bd/wp-content/uploads/2015/10/7th_FY... (http://www.plancomm.gov.bd/wp-content/uploads/2015/10/7th_FYP_18_02_2016.pdf)

Government Reviewer

Opinion: Not Qualified

Researcher response: PBS is produced for internal purpose only. The documents referred by PR are relevant for OBS documents which are part of EBP documentation. The documents are not related to PBS.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: na

Peer Reviewer

Opinion: Agree with Comments

Comments: Some budget and planning documents may be cited in this regard. https://mof.gov.bd/en/index.php?option=com_content&view=arti... (https://mof.gov.bd/en/index.php?option=com_content&view=article&id=397&Itemid=1)

https://www.mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN...

(https://www.mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_comp.pdf) http://www.plancomm.gov.bd/wp-content/uploads/2015/10/7th_FY... (http://www.plancomm.gov.bd/wp-content/uploads/2015/10/7th_FYP_18_O2_2016.pdf)

Government Reviewer

Opinion: Not Qualified

Researcher response: PBS is produced for internal purpose only which is not publicly available. The documents referred by PR are relevant for OBS documents which are part of EBP documentation. The documents are not related to PBS.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: "n/a"

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no formal Citizen's Budget but informally different media, business chambers and civil society organizations conduct discussions before budget proposal where they come up with their expectations and it works as an indirect pressure on Finance Minister.

Government Reviewer

Opinion: Not Qualified

Researcher response: I agree with the PR that a series pre-budget discussions are held by the civil society. The questions is about 'citizen version' of PBS. As PBS is not formally produced, there is no 'citizen version' of PBS.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2016-17

Sources: Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Fina... (http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf) Supporting documents: Budget in brief 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=343&Itemid=1) Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (<http://www.mof.gov.bd/en/index.php?>)

option=com_content&view=article&id=356&Itemid=1) Medium Term Macroeconomic Policy Statement from 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... ([http://www.mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05...](http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=355&Itemid=1) (http://www.mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf) Annual Financial Statement: http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=345&Itemid=1) Gender Budgeting Report 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=352&Itemid=1) Child Budget 2016-17 http://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final... (http://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final_Englih_CFB%20Report_2016-17_May_26.pdf) Combined Demands for Grants and Appropriation (Non-development and Development) http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=348&Itemid=1) Advancement toward Digital Bangladesh (Bangla) http://www.mof.gov.bd/en/budget/16_17/digital_bangladesh/bn/... (http://www.mof.gov.bd/en/budget/16_17/digital_bangladesh/bn/FINAL_Digital%20Bangladesh%202016-17.pdf) Consolidated Fund Receipt 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=350&Itemid=1) State Owned Enterprise Budget Summary 2016-17 (Bangla) http://www.mof.gov.bd/en/budget/16_17/soebs/Summary_Book.pdf (http://www.mof.gov.bd/en/budget/16_17/soebs/Summary_Book.pdf) Fast Track 2016-17 (Bangla) http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=365&Itemid=1) Skill Development: A Priority Agenda for Accelerated Growth <http://www.mof.gov.bd/en/publication/Budget%20Document%20on%...> (http://www.mof.gov.bd/en/publication/Budget%20Document%20on%20Skills_English_Makeup_Final.pdf)

Comments: Researcher: All documents can be accessed through: <http://www.mof.gov.bd/en/> (<http://www.mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: 02 June 2016

Sources: Ministry of Finance budget page mentions "The National Budget of FY 2016-17 and the supplementary budget for FY 2015-16 have been placed before the parliament on June 2, 2016." <http://www.mof.gov.bd/en/> (<http://www.mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EPB was made available to the public on 02 June 2016 (available in the website of the Ministry of Finance) and the fiscal cycle in Bangladesh runs from July 1 to June 30.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: 02 June 2016

Sources: Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf Supporting documents: Budget in brief 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=343&Itemid=1 Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 Medium Term Macroeconomic Policy Statement from 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=355&Itemid=1 http://www.mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fn1.pdf Annual Financial Statement: http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=345&Itemid=1 Gender Budgeting Report 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=352&Itemid=1 Child Budget 2016-17 http://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final_... http://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final_English_CFB%20Report_2016-17_May_26.pdf Combined Demands for Grants and Appropriation (Non-development and Development) http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=348&Itemid=1 Advancement toward Digital Bangladesh (Bangla) http://www.mof.gov.bd/en/budget/16_17/digital_bangladesh/bn/FINAL_Digital%20Bangladesh%202016-17.pdf Consolidated Fund Receipt 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=350&Itemid=1 State Owned Enterprise Budget Summary 2016-17 (Bangla) http://www.mof.gov.bd/en/budget/16_17/soebs/Summary_Book.pdf Fast Track 2016-17 (Bangla) http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=365&Itemid=1 Skill Development: A Priority Agenda for Accelerated Growth http://www.mof.gov.bd/en/publication/Budget%20Document%20on%20Skills_English_Makeup_Final.pdf

Comments: Researcher: Ministry of Finance <http://www.mof.gov.bd/en/> (<http://www.mof.gov.bd/en/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Date is mentioned in the cover page of EBP 2016-17**Sources:** Ministry of Finance <http://www.mof.gov.bd/en/> (<http://www.mof.gov.bd/en/>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final...
(http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf)

Sources: Supporting documents: Budget in brief 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=343&Itemid=1 Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 Medium Term Macroeconomic Policy Statement from 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=355&Itemid=1 http://www.mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20FnI.pdf Annual Financial Statement: http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=345&Itemid=1 Gender Budgeting Report 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=352&Itemid=1 Child Budget 2016-17 http://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final...
(http://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final_English_CFB%20Report_2016-17_May_26.pdf) Combined Demands for Grants and Appropriation (Non-development and Development) http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=348&Itemid=1 Advancement toward Digital Bangladesh (Bangla) http://www.mof.gov.bd/en/budget/16_17/digital_bangladesh/bn/...
(http://www.mof.gov.bd/en/budget/16_17/digital_bangladesh/bn/FINAL_Digital%20Bangladesh%202016-17.pdf) Consolidated Fund Receipt 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=350&Itemid=1 State Owned Enterprise Budget Summary 2016-17 (Bangla) http://www.mof.gov.bd/en/budget/16_17/soebs/Summary_Book.pdf (http://www.mof.gov.bd/en/budget/16_17/soebs/Summary_Book.pdf) Fast Track 2016-17 (Bangla) http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=365&Itemid=1 Skill Development: A Priority Agenda for Accelerated Growth http://www.mof.gov.bd/en/publication/Budget%20Document%20on%20Skills_English_Makeup_Final.pdf
(http://www.mof.gov.bd/en/publication/Budget%20Document%20on%20Skills_English_Makeup_Final.pdf)
Comments: Researcher: All documents can be accessed through Ministry of Finance website- http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: c.

Sources: Not in a machine readable format Ministry of Finance http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1
(http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: e.

Sources: the document is publicly available http://www.mof.gov.bd/en/index.php?option=com_content&view=a...
(http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."

Sources: "n/a."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Budget Speech 2016-17: "Marching towards Growth, Development, and Equitable Society" produced by Ministry of Finance, Government of the People's Republic of Bangladesh

Sources: Supporting Documents: Budget in Brief 2016-17 Medium-term Budgetary Framework 2016-17 to 2018-19 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 Annual Financial Statement 2016-17 Child Focused Budget 2016-17 Gender Budgeting Report 2016-17 Combined Demands for Grants and Appropriation (Non-development and Development) Advancement towards Digital Bangladesh Consolidated Fund Receipt 2016-17 State Owned Enterprise Budget Summary Fast Track 2016-17 Skill Development: A Priority Agenda for Accelerated Growth.

Comments: Researcher: <http://www.mof.gov.bd/en/> (<http://www.mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: b.

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2016-17

Sources: Finance Bill 2016-17 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-28.pdf Appropriation Bill 2016-17 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: 30 June 201630

Sources: The National Parliament unanimously passed the Appropriation Bill-2016 and Finance Bill 2016 on 30 June 2016
Comments: Researcher: The National Parliament unanimously passed the Appropriation Bill-2016 and Finance Bill 2016 on 30 June 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-28.pdf)
http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam... (http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: 30 June 2016

Sources: http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-28.pdf)
http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam... (http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Date is mentioned in the document

Sources: <http://www.nbr.gov.bd/budget.php?lan=eng> (<http://www.nbr.gov.bd/budget.php?lan=eng>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: National Parliament, Bangladesh http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-28.pdf)
http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam... (http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Sources: National board of Revenue <http://www.nbr.gov.bd/budget.php?lan=eng> (<http://www.nbr.gov.bd/budget.php?lan=eng>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: Not in a machine readable format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: e.

Sources: The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."**Sources:** "n/a."**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Finance Bill 2016 Appropriation Bill 2016

Sources: http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-28.pdf)
http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam... (http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** The following link may also be added as an attachment. Appropriation Bill 2016

http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam... (http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Government Reviewer**Opinion:** Not Qualified**Researcher response:** attached Appropriation Bill 2016

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes**b.** No**Answer:** b.**Sources:** "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: "n/a"

Comments: Researcher: Citizen Budget is not produced at all

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: CB is not produced at all

Sources: "n/a"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."

Sources: "n/a."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."

Sources: "n/a."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."

Sources: "n/a."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."

Sources: "n/a."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a."

Sources: "n/a."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2015-16

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** The title of the publication is Monthly Report on Fiscal Position**Government Reviewer****Opinion:** Not Qualified**Researcher response:** Agree with PR about the title of the IYR

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: IYRs during the last twelve months were published more than three months after the end of the reporting period and therefore should be considered public late. Monthly Fiscal Reports 2015-16 http://mof.gov.bd/en/index.php?option=com_content&view=artic...
(http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: IYR for June 2016 -- published in December 2016 IYR for May 2016 -- published in November 2016 IYR for April 2016 -- published in October 2016 IYR for March 2016 -- published in October 2016 IYR for February 2016 -- published in August 2016 IYR for January 2016 -- published in June 2016

Sources: http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Determined the date of publication in consultation with Ministry of Finance official.

Sources: IYRs during the last twelve months were published more than three months after the end of the reporting period and therefore should be considered public late. http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Sources: Ministry of Finance <http://mof.gov.bd/en/> (<http://mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: Data are not available in a machine readable format.

Peer Reviewer

Opinion: Agree with Comments

Comments: PDF version is available as a web link.

Government Reviewer

Opinion: Not Qualified

Researcher response: Yes, PDF version of IYR is available. But data are not available in a machine readable format.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a.

Sources: IYRs during the last twelve months were published more than three months after the end of the reporting period and therefore should be considered public late. Ministry of Finance <http://mof.gov.bd/en/> (<http://mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: Ministry of Finance <http://mof.gov.bd/en/> (<http://mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Monthly Report on Fiscal Position

Sources: IYRs during the last twelve months were published more than three months after the end of the reporting period and therefore should be considered public late. Ministry of Finance <http://mof.gov.bd/en/> (<http://mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: Ministry of Finance <http://mof.gov.bd/en/> (<http://mof.gov.bd/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2015-16

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1) MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available. http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available. http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available. Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: MYR is not in a machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available. Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available. Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: MYR for FY 2015-16 is available in hard copy only and therefore not considered publicly available. Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes**b.** No**Answer:** b.

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=113&Itemid=1)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2014-15

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** The title of the publication is Year End Report on Fiscal Position**Government Reviewer**

Opinion: Not Qualified

Researcher response: Agree with the PR about the title of the title of YER.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: June 2015

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Date of publication is not mentioned in the report. Checked with Ministry of Finance that it was published in June 2015.

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: Data in YER are not in a machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: e.

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: Year End Report on Fiscal Position Fiscal Year 2014-15

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: Ministry of Finance http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2014-15

Sources: The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: the Audit Report for FY 2014-15 does not appear on the SAIs website, and is therefore considered "not produced." The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: The Audit Report for FY 2014-15 does not appear on the SAI's website, and is therefore considered "not produced." The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: The Audit Report for FY 2014-15 does not appear on the SAI's website, and is therefore considered "not produced." The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: The Audit Report for FY 2014-15 does not appear on the SAI's website, and is therefore considered "not produced." The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>) Summary of Audit Reports for 2011 <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Audit Report for FY 2014-15 does not appear on the SAIs website, and is therefore considered "not produced." The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>) Summary of Audit Reports for 2011 <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Audit Report for FY 2014-15 does not appear on the SAIs website, and is therefore considered "not produced." The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>) Summary of Audit Reports for 2011 <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>) Summary of Audit Reports for 2011 <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: "n/a"

Sources: The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>)
Summary of Audit Reports for 2011 <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: The Office of the Comptroller and Auditor General (OCAG), Bangladesh <http://www.cagbd.org/index.php> (<http://www.cagbd.org/index.php>)
Summary of Audit Reports for 2011 <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: National Board of Revenue (NBR), Bangladesh <http://www.nbr.gov.bd/> (<http://www.nbr.gov.bd/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: <http://www.nbr.gov.bd/> (<http://www.nbr.gov.bd/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.nbr.gov.bd/> (<http://www.nbr.gov.bd/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.nbr.gov.bd/> (<http://www.nbr.gov.bd/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: As per 128(1) of the Constitution, the public accounts of the Republic and of all courts of law and all authorities and offices of the Government shall be audited and reported on by the Auditor general P.8 of Annual Report 2014, CAG, Bangladesh <http://www.cagbd.org/in.php?cp=plist&ty=areport> (<http://www.cagbd.org/in.php?cp=plist&ty=areport>)

Comments: Researcher: As per 128(1) of the Constitution, the public accounts of the Republic and of all courts of law and all authorities and offices of the Government shall be audited and reported on by the Auditor General P.8 of Annual Report 2014, CAG, Bangladesh <http://www.cagbd.org/in.php?cp=plist&ty=areport> (<http://www.cagbd.org/in.php?cp=plist&ty=areport>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: Right to Information Act 2009 http://old.moi.gov.bd/RTI/RTI_English.pdf (http://old.moi.gov.bd/RTI/RTI_English.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents all expenditures for the budget year 2016-17 classified by administrative unit. Statement II: Non-Development and Development Expenditure by Ministry/Division, Budget 2016-17, Budget in Brief, pp.6-14 http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents all expenditures for the budget year 2016-17 classified by functional classification. Graph-II: Non-Development & Development Budget, p.17 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/Chart2_E.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/Chart2_E.pdf) Statement IIA: Non-Development and Development Budget - Use of Resources, pp.17-18 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/St2A.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2A.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: The functional classification is compatible with international standards (OECD and the UN's Classification of the Functions of Government (COFOG) Budget in Brief 2016-17 Graph-II: NON-DEVELOPMENT & DEVELOPMENT BUDGET:2016-17 - Use of Resources http://mof.gov.bd/en/budget/16_17/brief/en/Chart2_E.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/Chart2_E.pdf) Statement II: Non-Development and Development Expenditure, pp.6-14 http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents all expenditures for the budget year 2016-17 classified by economic classification. Budget in Brief 2016-17 Statement IIB: Economic Analysis of Non-Development & Development Expenditure, Budget 2016 -17, p.21 http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf) Statement IV: Economic Analysis of Non-Development Expenditure, pp.33-34 http://mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) Graph IV: Economic Analysis of Non-Development Expenditure, Budget 2016-17 (http://mof.gov.bd/en/budget/16_17/brief/en/Chart4_E.pdf) (http://mof.gov.bd/en/budget/16_17/brief/en/Chart4_E.pdf);

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: The economic classification presented for the budget year 2016-17 is compatible with international standards (IMF Government Finance Statistics (GFS) Statement IIB: Economic Analysis of Non-Development and Development Expenditure, Budget 2016-17 Budget in Brief, p. 21 http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents program-specific information accounting for all expenditures. All program-level information is provided in documentation for each administrative unit as part of the Annual Development Program 2016-17 and the Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 Program level data for the budget year (FY2016-17) can be found in 2 tables prepared for each administrative unit: Table 6.1.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Table 6.2.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Annual Development Program 2016-17 <http://www.plancomm.gov.bd/adp-2016-2017/> (<http://www.plancomm.gov.bd/adp-2016-2017/>) Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1Annual (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1Annual) Development Program 2016-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation does contain multi-year expenditure estimates by all three expenditure classifications - administrative, economic and functional classifications. Note, the data for administrative and economic classifications is presented, but it appears to be available only in a 'fragmented' form requiring viewing of multiple documents (for administrative data) or multiple tables in same chapter of one document (for economic classification). Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

1. Administrative classification Detailed presentation of administrative data is available by examining the contents of separate documents for each administrative unit. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

2. Economic classification Table 3.7: Expenditure on Pay and Allowances, p.34 Table 3.8: Composition of the Spending on Goods and Services, p.35 Table 3.9A: Cash Loan and Subsidy, p.36 Table 3.9B: Fiscal Incentives, p.36 Table 3.10: Major Transfer Items, p.37 Table 3.11: Interest Payments on Government Borrowing, p.38 Table 3.12: Trends in Capital Expenditure and Mid-term Outlook, p.38 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf

NOTE: The reporting for each administrative unit also includes presentation of medium-term estimates for each unit according to an economic classification. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

3. Functional classification Chapter 3 - Appendix 1: Programme Expenditure by Sector: FY14-FY19, p.49 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation does provide program-level multi-year estimates accounting for all expenditures. The program-level data is presented in Section 6 of the documentation for each administrative unit, program-level expenditure estimates for medium-term horizon through FY2018-19 (BY+2). Within documentation for each administrative unit, see: Table 6.2.3 - Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents Individual sources of tax revenue accounting for all tax revenue. Statement I: Broad Details of Revenue Receipts, p.5 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/St1.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St1.pdf)

Comments: Researcher: Note: In accordance with OBS methodology, the amount categorised as "other" tax revenue is less than the maximum allowable level of 3% of total tax revenue in order to qualify for the "a" assessment.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents Individual sources of non-tax revenue accounting for all non-tax revenues. Economic Analysis Summary Consolidated Fund Receipts Estimates 2016-17, pp.7-11 http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_e... (http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_en.pdf)

Comments: Researcher: Note: In accordance with OBS methodology, the amount categorised as "other" tax revenue is less than the maximum allowable level of 3% of total tax revenue in order to qualify for the "a" assessment.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents multi-year for revenues by broad category. The medium term estimates of revenues cover BY+1 (FY2017-18) and BY+2 (FY2018-19). Table 4.8: Revenue Projection in the Medium Term, p.57 Medium Term Macroeconomic Policy Statement from 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201...
(http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20FnI.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: EBP documentation does not present multi-year estimates for individual sources of revenue.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no disaggregate revenue projection for multi-year. However, a limited attempt has been made by providing some three years' projection in another publication titled Medium Term Macroeconomic Policy Statement (MTMPS).
https://mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_comp...
(https://mof.gov.bd/en/budget1/17_18/mtmps/en/MTMPS%20EN_comp.pdf)

Government Reviewer

Opinion: Not Qualified

Researcher response: Medium Term Macroeconomic Policy Statement (MTMPS) cited by PR was reviewed as part of EBP documentation. But it does not contain multi-year estimates for individual sources of revenue. Table 4.8, (pp.61-62) of MTMPS includes BY and multi-year estimates only for broad categories of revenue.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents estimates for all 3 core elements related to government borrowing and debt for the budget year. Tables presented in the Medium Term Macroeconomic Policy Statement FY17-FY19 provide budget year estimates for all 3 core elements. 1. New new borrowing Table 4.10: Medium-Term Outlook of Borrowing, p.62 2. Total stock of outstanding debt Table 4.11: Medium-Term Outlook of Debt Stock, p.63 3. Interest payments Table 4.12: Cost of Borrowing, p.65 Medium Term Macroeconomic Policy Statement FY17-FY19. http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation provides budget year estimates for 1 of 3 core elements related to the composition of Government debt. Data for the amount of domestic and external stock of debt (as well as interest payments) is presented in the Medium Term Macroeconomic Policy Statement FY17-FY19. Data for the maturity profile (mainly for domestic debt) of the stock of debt is not presented in the EBP for BY. However, there is some information provided in the Annual Financial Statement on the maturity profile with respect to the flow of debt. No specific data is available for either interest rates, although there is some general commentary and some data for trends related to commercial interest rates in the narrative discussion in Chapter 4 of the MTMPS document. 1. Domestic and external debt: Table 4.11: Medium-Term Outlook of Debt Stock, p.63 (shows domestic and external debt stock) Table 4.12: Cost of Borrowing, p.64 (shows interest payments for both domestic and external debt) Medium Term Macroeconomic Policy Statement FY17-FY19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf) 2. Maturity profile of debt: Information in two other EBP documents: a. Annual Financial Statement 2016-17 Consolidated Fund Receipts Estimates 2016-17 - Economic Analysis Summary, p.13 Annual Financial Statement 2016-17 http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_e... (http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_en.pdf) b. Budget in Brief 2016-17 Statement VIB: Domestic Borrowing, p.6 Statement IX: Resources for Annual Development Programme, p.48 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St6B.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St6B.pdf) 3. Interest rates on debt: Information of general relevance for the 3rd core element (interest rates) is provided in the Bangladesh Economic Review 2016. This includes data for trends in commercial interest rates through BY-1 (FY2015-16). Chapter 1: Macroeconomic Situation - Interest Rate, p.6 Chapter 5: Monetary Management and Financial Market Development - Rationalising the Rate of Interest, pp.60-61 Furthermore, various EBP documents provide substantial information "beyond the core elements", with specific examples evident in the following sources: i. Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 Chapter 4: Revenue Mobilization and Debt Strategy - section on "Deficit Financing and Debt Management" Domestic Borrowing, p.60-61 Foreign Borrowing, p.61 Borrowing Strategy, p.62 Debt Sustainability, pp.63-64 Cost of Borrowing, p.64 Debt Risk, p.65 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf) ii. Bangladesh Economic Review 2016: Chapter 4: Fiscal Policy and Fiscal Management Budget Balance and Financing, p.49 Public Debt Management, pp.49-50 Government Borrowing from External Sources, pp.51-52 Bangladesh Economic Review 2016 http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=372&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: EBP documentation includes the required information for the budget year estimates (data) for 3 of the 4 core elements related to macroeconomic forecasts (nominal GDP, inflation and real GDP growth), with the only missing core element being interest rates. While there is some narrative discussion referring to interest rate trends leading up to the budget year, there are no data present for projections of budget year and beyond. Finally, EBP documentation provides extensive macroeconomic information beyond the core elements, as cited below. Given the absence of data for only 1 core element, this extensive presentation of information beyond the core elements supports a higher "b" assessment (see explanation in "Comment" box below). Information for 3 of the 4 core elements are presented in one table in Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 1. Nominal GDP 2. Inflation rate 3. Real GDP growth Table 2.4: Medium Term Macroeconomic Framework (2016-17 to 2018-19) Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf) 4. Interest rates There are references to interest rate trends in at least 2 EBP documents, with data for years (and periods) leading up to the budget year (BY-1), but there are no projections for actual rates for the budget year or beyond in either of the sources cited below: Budget Speech, p.18 Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Fina... (http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf) Bangladesh Economic Review 2016, p.6 Bangladesh Economic Review 2016 [http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20\(English-2...](http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20(English-2...) ([http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20\(English-2016\)_Final.pdf](http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20(English-2016)_Final.pdf)) In addition, substantive information beyond the core elements is also provided in the following sources: 1. Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 Chapter One - Sustainable Development and Equitable Distribution, pp.3-15 Chapter Two - Macroeconomic Performance and Medium Term Outlook, pp.16-28 2. Bangladesh Economic Review Chapter 1, pp.11-13 in section entitled: "Medium Term Prospect of Bangladesh Economy" Narrative discussion, pp.11-12 Table 1.2: Medium Term Macroeconomic Framework, FY2016-17 to FY2018-19: Key Indicators, p.13 Bangladesh Economic Review 2016 [http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20\(English-2...](http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20(English-2...) ([http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20\(English-2016\)_Final.pdf](http://mof.gov.bd/en/budget1/16_17/ber/en/Ch-01%20(English-2016)_Final.pdf)) 3. Budget Speech Chapter 4 - Macro-economic Scenario in the Global Context, pp.16-19 Chapter 5 - Growth and Inflation Target and Proposed Budget Framework for FY 2016-17, pp.20-21 Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Fina... (http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf)

Comments: Researcher: Note: In recognition of the extensive EBP presentation of macroeconomic information beyond the core elements and the fact that only one core element is missing, OBS methodology supports an "upgrade" from the "strict" assessment of "c" to an assessment of "b". This "upgrade" has been applied.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation does present some information about the sensitivity of baseline macroeconomic and fiscal forecasts to alternative macroeconomic assumptions or developments. However, the documentation lacks a formal sensitivity analysis and/or presentation of alternative forecast scenarios around the baseline forecasts based on alternative macroeconomic assumptions/outcomes for the 4 core elements. For relevant commentary and information, see: 1. Budget Speech 2016-17 Chapter IV: Macroeconomic Scenario in the Global Context, pp.16-19 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Fina... (http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf) 2. Medium Term Macroeconomic Policy Statement FY17-FY19 Chapter Two: Macroeconomic Performance and Medium Term Outlook, pp.16-28 In addition, there are comments made throughout other sections of

the document about macroeconomic assumptions affecting baseline macroeconomic and fiscal forecasts.]
http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation includes estimates of all program-level spending, but without a comprehensive listing distinguishing new versus existing policies (and their respective fiscal impacts). A thorough narrative discussion of budget policy initiatives and their linkage to the Government's broad policy priorities is presented, but it is difficult to assess with any certainty that the coverage of this narrative discussion in EBP documents (the Budget Speech and the Medium-Term Macroeconomic Policy Statement) is complete in its coverage of all new policy proposals. Narrative discussion with some expenditure estimates data for new budget initiatives: 1. Budget Speech: Chapter VI: Thoughts and Strategies on Growth, Development and Equitable Society, pp.28-39 Chapter VII: March towards Future: Sector-wise Work Plan, pp.40-61 Budget Speech 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1 2. MTMPS: Chapter Two: Macroeconomic Performance and Medium Term Outlook, pp.16-28 Chapter Three: Government Spending and Sectoral Priorities, pp.29-49 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf) Estimates data for program-level expenditures: Medium Term Budget Framework - with links to individual Ministry-wise Budget Frameworks (estimates) http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation includes information showing how some but not all new policy proposals affect revenues. EBP documentation includes estimates of individual revenue sources for the budget year, but with no comprehensive listing to distinguish the fiscal impacts of new versus existing revenue policies. EBP documentation does provide an extensive narrative discussion of revenue policy initiatives, with some explanation for how specific initiatives reflect the Government's broad policy priorities. The scope of narrative discussion describing individual policy measures is particularly extensive and detailed in one chapter of the Budget Speech, while a chapter in the Medium-Term Macroeconomic Policy Statement (MTMPS) provide some limited measurement of expected revenue impacts from policy changes. Narrative discussion with some expenditure estimates

data for new revenue policies: 1. Budget Speech: Chapter IX: Revenue Mobilization: Revenue for the People, pp.28-39 Tables showing existing versus proposed tax rates (but no data for expected impact on revenues) Table 7: Company Tax Rates (existing vs proposed) Table 8: Rates of Surcharge based on Disclosed Net Wealth of Individual Tax Payers The chapter also includes many other cases in which narrative is describing proposed changes to specific revenue policies. However, as noted, there is little or no presentation of data for the fiscal impacts that the proposed revenue policy changes are expected to have on the budget. Budget Speech 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1 2. MTMPS: Chapter Four: Revenue Mobilization and Debt Strategy, pp.70-98 Chapter IV focuses mostly on trends in revenue performance, but it also includes some discussion of specific budget year policy changes and some commentary (and broad-level) data for expected impact on revenues. This material is presented in sections entitled "Reform Initiatives in Revenue Sector" (pp.56-57) and "Medium-Term Revenue Outlook" (pp.57-58), with the principal 2 examples of how specific policy changes are expected to impact revenues being for the VAT and customs duties. Other measures noted in the discussion relate to tax administration. Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents estimates for BY-1 for all three expenditure classifications - administrative, economic, and functional classification. 1. Administrative classification Statement II: Non-Development and Development Expenditure, pp.6-14 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf) 2. Economic classification Statement IIB: Economic Analysis of Non-Development & Development Expenditure, p.21 http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf) Statement IV: Economic Analysis of Non-Development Expenditure, pp.33-34 http://mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) 3. Functional classification Chapter 3 -Appendix 1: Programme Expenditure by Sector: FY14-FY19 , p.49 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents program-specific information for expenditures in BY-1 (FY2015-16) accounting for all expenditures. All program-level information is provided in documentation for each administrative unit as part of the Annual Development Program 2016-17 and the Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 Program level data for BY-1 (FY2015-16) can be found in 2 tables prepared for each administrative unit: Table 6.1.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Table 6.2.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Annual Development Program 2016-17 <http://www.plancomm.gov.bd/adp-2016-2017/> (<http://www.plancomm.gov.bd/adp-2016-2017/>) Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 Annual) Development Program 2016-17

Comments: Researcher: Program specific information for BY-1 is provided for the programs financed under non-development and development budgets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation expenditure estimates for BY-1 (FY2015-16) have been updated from the original enacted levels. For example, see: Budget at a Glance, pp.1-2 Budget in Brief 2016-17, http://www.mof.gov.bd/en/budget/16_17/brief/en/At%20a%20Glan... (http://www.mof.gov.bd/en/budget/16_17/brief/en/At%20a%20Glan...) Or referring to the more detailed program-level data sources for each administrative unit as part of the Annual Development Program 2016-17 and the Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19: Table 6.1.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Table 6.2.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Annual Development Program 2016-17 <http://www.plancomm.gov.bd/adp-2016-2017/> (<http://www.plancomm.gov.bd/adp-2016-2017/>) Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 Annual) Development Program 2016-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents estimates for BY-2 for all three expenditure classifications - administrative, economic, and functional classification. 1. Administrative classification Statement II: Non-Development and Development Expenditure, pp.6-14 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2.pdf) 2. Economic classification Statement IIB: Economic Analysis of Non-Development & Development Expenditure, p.21 http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf) Statement IV: Economic Analysis of Non-Development Expenditure, pp.33-34 http://mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) 3. Functional classification Chapter 3 -Appendix 1: Programme Expenditure by Sector: FY14-FY19 , p.49 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents program-specific information for expenditures in BY-2 (FY2014-15) accounting for all expenditures. All program-level information is provided in documentation for each administrative unit as part of the Annual Development Program 2016-17 and the Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 Program level data for BY-2 (FY2014-15) can be found in 2 tables prepared for each administrative unit: Table 6.1.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Table 6.2.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Annual Development Program 2016-17 <http://www.plancomm.gov.bd/adp-2016-2017/> (<http://www.plancomm.gov.bd/adp-2016-2017/>) Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1Annual) Development Program 2016-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation provide actual expenditure data for BY-2 (FY2014-15) For example, see: Budget at a Glance, pp.1-2 Budget in Brief 2016-17, http://www.mof.gov.bd/en/budget/16_17/brief/en/At%20a%20Glan... (http://www.mof.gov.bd/en/budget/16_17/brief/en/At%20a%20Glance.pdf) Or referring to the more detailed program-level data sources for each administrative unit as part of the Annual Development Program 2016-17 and the Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19: Table 6.1.3: Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects Table 6.2.3: Medium Term Expenditure Estimates by

Operational Unit, Programmes and Projects Annual Development Program 2016-17 <http://www.plancomm.gov.bd/adp-2016-2017/> (<http://www.plancomm.gov.bd/adp-2016-2017/>) Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 Annual Development Program 2016-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation does present revenue estimates for BY-1 (FY2015-16) by broad category (e.g. tax and non-tax revenues) Statement I: Broad Details of Revenue Receipts, p.5 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf)

Comments: Researcher: Revenue estimates are presented by category (such as, tax and non-tax) for BY-1 (2015 - 16).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents Individual sources of non-tax revenue for BY-1 (FY2015-16) accounting for all non-tax revenues. Economic Analysis Summary Consolidated Fund Receipts Estimates 2016-17, pp.7-11 http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_e... (http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_en.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation does present updated revenue estimates for BY-1 (FY2015-16). For example, see: Statement I: Broad Details of Revenue Receipts, p.5 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation does present revenue estimates for BY-2 (FY2014-15) by broad category (e.g. tax and non-tax revenues) Statement I: Broad Details of Revenue Receipts, p.5 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf) Also, a longer time trend for comparable historic data (from FY2011-12) is available in the MTMPS Table 4.3: Government Revenue by Main Sources, p.52 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: EBP documentation presents Individual sources of revenue for BY-2 accounting for at least 2/3 of total revenue. Statement I: Broad Details of Revenue Receipts, p.5 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/St1.pdf

(http://mof.gov.bd/en/budget/16_17/brief/en/St1.pdf)

Comments: Researcher: Note: Based on OBS methodology, if the amount classified as "other" revenue exceeds 3% of total revenue, then the appropriate response is "b". In this case, looking at the data for tax and non-tax revenue source presented in Statement I, the amount classified as "other" in FY2014-15 (BY-2) is 6,394=921+5,473. This amount is roughly 4.4% of total revenue reported for FY2014-15 (BY-2), which is given as 145,966.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation provides actual revenue data for BY-2. For example, see: Statement I: Broad Details of Revenue Receipts, p.5 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: EBP documentation provides information for 5 of the 6 core elements related to Government debt and borrowing for BY-1 (FY2015-16), together with some data of general relevance for the 6th core element (interest rates) and other information beyond the core elements. Information for the following 4 core elements is provided in the Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19: 1. Total debt outstanding at the end of BY-1: Table 4.11: Medium-Term Outlook of Debt Stock, p.63 2. Net new borrowing required during BY-1: Table 4.10: Medium-Term Outlook of Borrowing, p.62 3. Interest payments on the debt: Table 4.12: Cost of Borrowing, p.65 4. Domestic and external debt: Table 4.11: Medium-Term Outlook of Debt Stock, p.63 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20FnL.pdf) 5. Maturity profile of debt: Information in two other EBP documents: a. Annual Financial Statement 2016-17 Consolidated Fund Receipts Estimates 2016-17 - Economic Analysis Summary, p.13 Annual Financial Statement 2016-17 http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_e... (http://mof.gov.bd/en/budget/16_17/cfr/en/economic_analysis_en.pdf) b. Budget in Brief 2016-17 Statement VIB: Domestic Borrowing, p.6 Statement IX: Resources for Annual Development Programme, p.48 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St6B.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St6B.pdf) Some

information of general relevance for the 6th core element (interest rates) is provided in the Bangladesh Economic Review 2016. This includes data for trends in commercial interest rates through BY-1 (FY2015-16). Chapter 1: Macroeconomic Situation - Interest Rate, p.6 Chapter 5: Monetary Management and Financial Market Development - Rationalising the Rate of Interest, pp.60-61 Furthermore, various EBP documents provide substantial information "beyond the core elements", with specific examples evident in the following sources: i. Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 Chapter 4: Revenue Mobilization and Debt Strategy - section on "Deficit Financing and Debt Management" Domestic Borrowing, p.60-61 Foreign Borrowing, p.61 Borrowing Strategy, p.62 Debt Sustainability, pp.63-64 Cost of Borrowing, p.64 Debt Risk, p.65 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf ii. Bangladesh Economic Review 2016: Chapter 4: Fiscal Policy and Fiscal Management Budget Balance and Financing, p.49 Public Debt Management, pp.49-50 Government Borrowing from External Sources, pp.51-52 Bangladesh Economic Review 2016 http://mof.gov.bd/en/index.php?option=com_content&view=article&id=372&Itemid=1

Comments: Researcher: Note: Given the absence of complete data for only 1 core element (interest rates on Government debt) and factoring in both that there is both some relevant information provided (for commercial interest rates) and substantive information "beyond the core elements", OBS methodology supports an "upgrade" in the overall assessment to "b" from the "strict" response of "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation includes actual data for debt-related indicators for BY-2 (FY2014-15) For example, see: Table 4.10: Medium-Term Outlook of Borrowing, p.62 Table 4.11: Medium-Term Outlook of Debt Stock, p.63 Table 4.12: Cost of Borrowing, p.65 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20Fnl.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: EBP documentation does not provide information for revenues and expenditures of EBFs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: Although there are tables referring to "Consolidated Funds", it appears that there are also EBFs that are not fully captured by these "consolidated" reports. Table 1 of Annual Financial Statement: Summary of Budget Estimates This table shows Consolidated Fund - Receipts and Consolidated Fund -Expenditure as well as other items previously cited as aggregate EBF receipts and payments (Public Accounts). However, other indications suggest that not all EBFs are included within this accounting. Annual Financial Statement 2016-17 http://www.mof.gov.bd/en/budget/16_17/afs/en/AFS%20Summary.p... (http://www.mof.gov.bd/en/budget/16_17/afs/en/AFS%20Summary.pdf)

Comments: Researcher: Note: The last PEFA report indicates a range of EBFs that appear to not be fully reported (p.26). <https://pefa.org/sites/default/files/BD-Jun16-PFMPR-Public%2...> (https://pefa.org/sites/default/files/BD-Jun16-PFMPR-Public%20with%20PEFA%20Check_0.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation includes an estimate of all intergovernmental transfers, but with no narrative discussion. However, as the estimate is presented as an aggregate figure, answer choice "c" is selected. Transfer, Adjustment and Others (Economic group range 6500), Statement IIB: Economic Analysis of Non-Development and Development Expenditure Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation includes two alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens. 1. Gender Budget 2016-17: Table: Information on Gender Budget Report, p.8 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=352&Itemid=1 2. Poverty and gender budget 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=358&Itemid=1

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to Gender and Poverty EBP and supporting documents also include another dimension of expenditure named Child Focus Budget. The title of the publication is Blooming Children: Prosperous Bangladesh Child Focused Budget, 2016-17 https://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final... (https://www.mof.gov.bd/en/budget/16_17/child_budget/en/Final_English_CFB%20Report_2016-17_May_26.pdf) Government has started this practice since Fiscal Year 2015-16.

Government Reviewer

Opinion: Not Qualified

Researcher response: Yes, I agree with PR that has correctly cited an additional alternative presentation document and suggested to change the response to "a". The title of the document is Blooming Children: Prosperous Bangladesh, Child Focused Budget, 2016-17, June 2016. Web: file:///D:/My%20documents%20as%20of%2012%20July%202013/IBP/IBP2017/budget%202016-17/Child%20Budget%202016-17/Final_English_CFB%20Report_2016-17_May_26.pdf Attached the document.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation presents estimates of all transfers to public corporations in a separate document produced along with budget documents for FY2016-17, together with a narrative discussion. Budget for State owned Enterprises (SoE) 2016-17 http://www.mof.gov.bd/en/budget/16_17/soebs/Summary_Book.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation presents some information about QFAs. References in Budget Speech 2016-17, 1. Agriculture and Food Security, pp.6-7 2. Social Protection, p.11 and pp.47-48 3. Human Resource Development, pp.40-43 Budget Speech 2016-17 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=364&Itemid=1) Statement IIB: Economic Analysis of Non-Development and Development Expenditure, p.21 Budget in Brief 2016-17 http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf) Statement IV: Economic Analysis of Non-Development Expenditure. Annual Budget 2016-17, p.33 Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) MTMPS 2016-17 to 2018-19 Chapter 3 Government Spending and Sectoral Priorities Table 3.9A: Cash Loan and Subsidy, p.36 Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1)

Comments: Researcher: "In FY 2016-17, I propose to enhance the coverage of the social protection programmes in the following manner: Increasing the number of beneficiaries of old age allowances by 5 percent which will raise the total number to 31.50 lakh and raising the monthly allowance to Tk. 500, increasing it by Tk. 100..." Finance Minister in the Budget Speech 2016-17, P.47

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation provides some information about financial assets held by the government, but core elements are excluded. The available information includes information about resource "flows" related to financial assets (expenditures and receipts), but it does not include any comprehensive listing of the value of the stock of financial assets held, either individually or collectively. On the expenditure side, data includes expenditures for capital expenditures for purchases of shares/equities for the issuance of loans. On the revenue side, data includes non-tax revenues from dividends, profits and interest on loans, as well as receipts from the recovery (repayment) of loans and advances to SOEs and other Government agencies. Expenditures related to financial assets: Statement IIB: Economic Analysis of Non-Development and Development Expenditure, p.21 showing: - investments in shares and equities (Economic group 7100) - loans (Economic group 7300) Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf) Statement IV: Economic Analysis of Non-Development Expenditure, pp.33-34 showing: - investments in shares and equities (with amounts for different categories) Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) Revenues and receipts related to financial assets: Statement 1: Consolidated Fund - Receipts - Economic Analysis Summary, pp.2-3 showing: - revenue from dividends and profit - revenue from interest on loans Annual Financial Statement 2016-17 http://www.mof.gov.bd/en/budget/16_17/afs/en/St1.pdf (http://www.mof.gov.bd/en/budget/16_17/afs/en/St1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation provides some information about non-financial assets held by the government, but core elements are excluded. As in the case of financial assets (Q.39), the available information includes information about resource "flows" related to non-financial assets (expenditures and receipts), but it does not include any comprehensive listing of the stock of non-financial assets or their respective values, either individually or collectively. On the expenditure side, data includes expenditures for capital expenditures for purchases of non-financial assets such, including land. On the revenue side, data includes non-tax revenues from of rents and leases, royalties and property income, as well as the sale of assets EBP documentation provides some information Statement iV: Economic Analysis of Non-Development Expenditure, Budget in Brief 2016-17, P.33-34 http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) Expenditures related to non-financial assets: Statement IIB: Economic Analysis of Non-Development and Development Expenditure, p.21 showing: - acquisition of assets (Economic group 6800) - acquisition/purchase and landed properties (Economic group 6900) - construction and works (Economic group 7000) Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St2B.pdf) Statement IV: Economic Analysis of Non-Development Expenditure, pp.33-34 showing: - acquisition of assets and works (with amounts for different categories) Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St4.pdf) Revenues and receipts related to non-financial assets: Statement 1: Consolidated Fund - Receipts - Economic Analysis Summary, pp.2-3 showing: - royalties and property income (Economic group 1700) - rents, leases and recoveries (Economic group 2100) - sale of assets (Economic group 3600) Annual Financial Statement 2016-17 http://www.mof.gov.bd/en/budget/16_17/afs/en/St1.pdf (http://www.mof.gov.bd/en/budget/16_17/afs/en/St1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: EBP documentation does not present any estimates for payments of expenditure arrears for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation presents some information about contingent liabilities for the budget year, but some core elements are not provided. More specifically, two EBP documents include information about the value of each loan guarantee, a summary assessment of the total value of all contingent liabilities and a general statement of the policy rationale for such contingent liabilities. However, statements of the policy purpose for each contingent liability is not provided. 1. Budget in Brief 2016-17 - provides a complete listing of loan guarantees by sector along with the value of each guarantee (pp.38-42). Statement VIA: Loans & Advances and Other Non-Development Expenditure List of Guarantee Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St6A_En_r.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St6A_En_r.pdf) 2. Medium Term Macroeconomic Policy Statement FY17-FY19 - provides an aggregate assessment of outstanding contingent liabilities as part of a brief narrative discussion of the general purpose for such measures (pp.65-66). Medium Term Macroeconomic Policy Statement FY17-FY19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1 (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: EBP documentation does not provide long-term projections of fiscal sustainability (covering a period of at least 10 years) based on a stated set of macroeconomic and demographic assumptions nor a statement of the fiscal implications and risks highlighted by the such long-term projections. There is only a general reference in the MTMPS document (pp.63-64) to a Debt Sustainability Analysis (DSA) conducted as part of the Government's medium and long-term planning for borrowing Medium Term Macroeconomic Policy Statement 2016-17 to 2018-19 http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-201... (http://mof.gov.bd/en/budget/16_17/mtmps/en/MTMPS%2025-05-2016%20English_Digital%20-%20FnI.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: There was another study titled Medium Term Debt Management Strategy (MTDS). Actually Govt. has just started conducting Debt Sustainability Analysis (DSA) and MTDS only recently. <https://www.mof.gov.bd/en/budget/mtds/MTDS%202014.pdf> (<https://www.mof.gov.bd/en/budget/mtds/MTDS%202014.pdf>)

Government Reviewer

Opinion: Not Qualified

Researcher response: PR referred Medium-Term Debt Strategy (MTDS) document, which was produced in 2014 and includes some relevant information about debt profile and maturity over long-term horizon. But the document is not produced at the same time when budget is placed in the parliament. It is not part of EBP.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation does provide estimates of donor assistance, but the available data is not complete in that it does not provide sufficient detail about the specific sources of assistance. Nor does EBP documentation provide any narrative discussion about the sources, types or uses for donor assistance. 1. The Budget in Brief document provides an aggregate statement of the value of different broad categories of foreign assistance Statement V: Foreign Assistance, p.37 Statement IX: Resources for ADP, p.48 (noting this includes aggregate figure for the amount of "project aid") Budget in Brief 2016-17 http://www.mof.gov.bd/en/budget/16_17/brief/en/St5.pdf (http://www.mof.gov.bd/en/budget/16_17/brief/en/St5.pdf) 2. The Annual Development Programme 2016-17 (in Bengali) includes data on receipts and use of foreign assistance to support ADP activities/projects across sectors. Annual Development Programme 2016-17 <http://www.plancomm.gov.bd/adp-2016-2017> (<http://www.plancomm.gov.bd/adp-2016-2017>)

Comments: Researcher: Note: The Bangladesh Economic Review 2016 provides data for total foreign assistance received by individual country/agency sources of such assistance, but the data only covers through BY-1 (FY2015-16) and not the budget year. Appendix 60: Foreign Assistance by Source, p.329. Bangladesh Economic Review 2016 http://www.mof.gov.bd/en/budget/16_17/ber/bn/D_Appendic-2016... ([http://www.mof.gov.bd/en/budget/16_17/ber/bn/D_Appendic-2016%20\(update\).pdf](http://www.mof.gov.bd/en/budget/16_17/ber/bn/D_Appendic-2016%20(update).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation provides some limited information about tax expenditures through selective identification and discussions of selected specific tax-related concessions, but there is no comprehensive purpose-specific statement of tax expenditures and no estimates of revenue foregone for the tax concessions that are mentioned. The source of the information about selected tax concessions is the Budget Speech Chapter IX: Revenue Mobilization: Revenue for the People, pp.70-98 This section of the Budget Speech highlights some specific tax concessions including in some cases a brief explanation of their respective policy rationale and the concessionary rates, but there are no estimates of the impacts on Government revenues (i.e. foregone revenue). For specific examples, see: Items under heading "Growth and Business Facilitation" (pp.75-76) Items under heading "Social Responsibility" (pp.76-77) Items in paragraph 199 - Miscellaneous other tax concession measures (pp.86-87) Items under heading "Industrial Sector" (pp.93-95) Items under heading "Physical Infrastructure Sector" (p.95)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: EBP documentation does not provide estimates for earmarked revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation provides estimates showing how the proposed budget is linked to all the Government's policy goals for the budget year, along with a narrative discussion. Multiple EBP documents contribute to a comprehensive presentation of how budget proposals are linked to the Government's policy priorities. 1. Budget Speech 2016-17 The Budget Speech articulates many of the linkages between specific budget policy initiatives and the Government's stated policy goals, including data for proposed allocations for specific policies within the narrative discussion. Chapter VI: Thoughts and Strategies on Growth, Development and Equitable Society, pp.28-39 Chapter VII: March towards Future: Sector-wise Work Plan, pp.40-61 Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf 2. Medium Term Macroeconomic Policy Statement FY17-FY19 The MTMPS document also includes both data and narrative discussion linking the budget year (and medium-term) estimates to the Government's broad and sector-specific strategic objectives and policy goals. This can be found in two chapters: Chapter 1: Sustainable Development and Equitable Distribution, pp.1-15 Chapter 3: Government Spending and Sectoral Priorities, pp.29-49 Medium Term Macroeconomic Policy Statement FY17-FY19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1 3. Combined Demand for Grants 2016-17 Budget year estimates documentation for each individual administrative unit provides concise, comprehensive and detailed descriptions and a complete set of estimates for the budget year (as well as data for recent years). These documents provide clear linkages between the Government's (sector) policy goals and resources allocated in the budget year for specific programs. http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=348&Itemid=1 4. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 "Medium-Term Budget Framework" documents for each individual administrative unit provide concise, comprehensive and detailed descriptions and a complete set of estimates for budget year (as well as for BY+1 and BY+2). These documents provide clear linkages between the Government's (sector) policy goals and resources allocated for both the budget year (and over a medium-term horizon) for specific programs. http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation provides estimates showing how the proposed budget is linked to all the Government's policy goals for a medium-term horizon, along with a narrative discussion. Multiple EBP documents contribute to a comprehensive presentation of how budget proposals and estimates over a medium term horizon are linked to the Government's policy priorities. 1. Budget Speech 2016-17 The Budget Speech focusses primarily on the annual budget for FY2016-17, but in articulating linkages between specific budget-year policy initiatives and the Government's stated policy goals, there is also some reference to the annual plans being in line with medium-term policy objectives. Chapter VI: Thoughts and Strategies on Growth, Development and Equitable Society, pp.28-39 Chapter VII: March towards Future: Sector-wise Work Plan, pp.40-61 Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf 2. Medium Term Macroeconomic Policy Statement FY17-FY19 The MTMPS document provides greater attention to the medium-term horizon for planned resource allocations and their intended support for achieving the Government's broad fiscal policy objectives (for sustainability and growth) and medium-term sector-specific strategic objectives and policy goals. This can be found in two chapters: Chapter 1: Sustainable Development and Equitable Distribution, pp.1-15 Chapter 3: Government Spending and Sectoral Priorities, pp.29-49 Medium Term Macroeconomic Policy Statement FY17-FY19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1 3. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 "Medium-Term Budget Framework" documents for each individual administrative unit provide concise, comprehensive and detailed descriptions and a complete set of estimates for budget year, as well as for the medium-term horizon inclusive of BY+1 (FY2017-18) and BY+2 (FY2018-19). These documents provide clear linkages between the Government's (sector) policy goals and resources allocated for both the budget year (and over a medium-term horizon) for specific programs. http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1

Peer Reviewer**Opinion:** Agree with Comments

Comments: In supporting documents the linkage is to some extent evident. However, it is not clearly revealed through numbers mentioned in the EBP. EBP mentions about ten years' perspective plan and five year plans broadly though. It is not quite clear how far the plan documents are being consulted during the preparation of annual budget.

Government Reviewer**Opinion:** Not Qualified**Researcher response:** n/a

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: EBP documentation provides non-financial data on inputs to be acquired for some programs and/or some administrative units (or functions). Multiple EBP documents contribute to the non-financial data/information provided about inputs for some programs and administrative units/functions. 1. Budget Speech 2016-17 (Chapter VI and Chapter VII) http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final... (http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf) 2. Medium Term Macroeconomic Policy Statement FY17-FY19 (Chapter 3) http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1) 3. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1) All three sources include some references to non-financial inputs related to a range of sector programs. Examples of non-financial inputs cited includes: - personnel (doctors, nurses, teachers, etc) - land for building sites for new homes - various inputs for agricultural production (e.g. seeds, fertilizer, etc) - ICT equipment such as amounts of cable for internet or computer equipment

Comments: Researcher: Note: The Bangladesh Economic Review 2016 provides more comprehensive data on non-financial inputs across sectors including education, health and others, but with data provided only up through BY-1 (FY2015-16). Examples of the extensive data such as the number of certain types of sector-based personnel (e.g. doctors, nurses, teacher across different types of educational institutions, etc.) are provided. Chapter 12: Human Development Chapter 13: Poverty Alleviation http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=375&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: EBP documentation provides non-financial data on results for all functions but not for all programs. Multiple EBP documents contribute to the extensive non-financial data/information provided for result across all functions (and many individual administrative units and programs) 1. Budget Speech 2016-17 Chapter VI: Thoughts and Strategies on Growth, Development and Equitable Society, pp.28-39 Chapter VII: March towards Future: Sector-wise Work Plan, pp.40-61 Budget Speech 2016-17 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final... (http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf) 2. Medium Term Macroeconomic Policy Statement FY17-FY19 Chapter 1: Sustainable Development and Equitable Distribution, pp.1-15 Chapter 3: Government Spending and Sectoral Priorities, pp.29-49 Medium Term Macroeconomic Policy Statement FY17-FY19 http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1) 3. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 Descriptions of specific program activities often cite non-financial data related to the outputs or results. http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation includes performance targets for all non-financial data on results. The Medium-Term Budget Framework documents for each individual administrative unit provide a comprehensive set of performance targets assigned to non-financial data on results at both an organizational level and a program level. - Key Performance Indicator (KPIs) for each overarching administrative unit - Activities, Output Indicators and Targets aligned to specific programs for each administrative subdivision Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1 (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: EBP documentation provides estimates for all policies intended to benefit the country's impoverished, disadvantaged and at-risk population, together with a narrative discussion. Multiple EBP documents contribute to a comprehensive presentation of how annual budget proposals (and medium-term estimates) are intended to benefit directly the country's most impoverished, disadvantaged and at-risk population groups. 1. Medium-Term Budgetary Framework (MTBF) 2016-17 to 2018-19 Firstly, the "Medium-term Budget Framework" documents for each individual administrative unit provide concise, comprehensive and detailed descriptions of individual spending programs and a complete set of program-level estimates for budget year and for a medium-term horizon inclusive of BY+1 (FY2017-18) and BY+2 (FY2018-19). These documents for each of the main administrative units (with a breakdown in each document for the component divisions within each main administrative unit) provide the required complete estimates data for all programs intended to benefit disadvantaged groups, along with a well-articulated narrative description of each program's objectives, outputs, performance targets and how the spending programs relate to the administrative unit's overall "mission" and objectives. One can view this comprehensive information for program-level estimates, activities, outputs, performance target and policy objectives for all programs targeting support to disadvantaged or vulnerable population groups in the MTBF documentation for any of the key administrative units responsible for such programs, including (but not limited to): I. Ministry of Social Welfare http://www.mof.gov.bd/en/budget/16_17/mtbf/en/29_Ministry%20of%20Social%20Welfare_English.pdf II. Ministry of Women and Children's Affairs http://www.mof.gov.bd/en/budget/16_17/mtbf/en/30_Ministry%20of%20Women%20and%20Children_English.pdf III. Ministry of Labour and Employment http://www.mof.gov.bd/en/budget/16_17/mtbf/en/31_Ministry%20of%20Labour_English.pdf IV. Ministry of Rural Development and Cooperatives http://www.mof.gov.bd/en/budget/16_17/mtbf/en/38_Rural%20Development_English.pdf V. Ministry of Youth and Sports http://www.mof.gov.bd/en/budget/16_17/mtbf/en/36_Ministry%20of%20Youth%20and%20Sports_English.pdf General link for other MTBF documentation across all administrative units: http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=356&Itemid=11. Budget Speech 2016-17 2. The Budget Speech 2016-17 The Budget Speech includes frequent references to specific budget policies intended to support poverty alleviation, social protection and equitable economic development. See for example, Chapter 7, Section 3: Public Welfare (pp.47-51) The narrative discussion in the Budget Speech highlights particular programs, without intending to be comprehensive in its discussion or provision of estimates data (available on a comprehensive basis in other EBP documentation) Further discussion of relevant programs can be found in: Chapter VI: Thoughts and Strategies on Growth, Development and Equitable Society, pp.28-39 Chapter VII: March towards Future: Sector-wise Work Plan, pp.40-61 http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdf 3. Medium Term Macroeconomic Policy Statement FY17-FY19 The MTMPS document also includes a short section in Chapter 3 that focusses on social protection and poverty-related programs ("Social Security and Welfare", pp.46-48), in addition to providing relevant commentary across of sections of the document discussing sector programs. Chapter 1: Sustainable Development and Equitable Distribution, pp.1-15 Chapter 3: Government Spending and Sectoral Priorities, pp.29-49 Medium Term Macroeconomic Policy Statement FY17-FY19 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=354&Itemid=1 4. Gender Budget Entire document examining entire

2016-17 Annual Budget (by ministry) on the basis of gender-related issues and programs. http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=352&Itemid=1) 5. Child Budget Entire document examining entire 2016-17 Annual Budget (by ministry) on the basis of child-related issues and programs. http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=322&Itemid=1) 6. Table: Social Safety Net Programs (14-page inventory of all programs in Budget 2016-17) http://www.mof.gov.bd/en/budget/16_17/safety_net/Safety%20net_English_16-17.pdf) 7. Poverty and Gender data tables for Budget 2016-17 (both "at a glance" and "ministry-wise" tables highlighting all gender-related and poverty-alleviation estimates for budget year http://www.mof.gov.bd/en/index.php?option=com_content&view=a... (http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=358&Itemid=1) 8. Bangladesh Economic Review 2016 Comprehensive narrative discussion of key issues and programs, with a presentation and analysis of both financial and non-financial data through BY-1 (FY2015-16) and some discussion of medium-term objectives. Chapter 13: Poverty Alleviation, pp.199-223 [http://www.mof.gov.bd/en/budget1/16_17/ber/en/Ch-13%20\(Engli...](http://www.mof.gov.bd/en/budget1/16_17/ber/en/Ch-13%20(Engli...) ([http://www.mof.gov.bd/en/budget1/16_17/ber/en/Ch-13%20\(English-2015\)_Final.pdf](http://www.mof.gov.bd/en/budget1/16_17/ber/en/Ch-13%20(English-2015)_Final.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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

Answer: a. (100)

Sources: A detailed timetable of budget preparation process is released to the public. Budget Call for Circular 1 http://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf (http://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf) Budget Call for Circular 2 http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=225&Itemid=1)

Peer Reviewer

Opinion: Agree with Comments

Comments: The whole system has also been upgraded and digitized through a software named iBAS.

Government Reviewer

Opinion: Not Qualified

Researcher response: Yes, agree with PR that the system has been upgraded and digitized through using iBAS software (<http://ibas.software>).

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: A PBS document is prepared but not published. Although the document is not made available to the public, a series of pre-budget consultations are held with the legislature, economists, business associations leaders, economic reporters, farmers and other civil society groups and relevant information is provided during these pre-budget consultations. That information provided includes macroeconomic forecast indicators upon which the budget projections are based.

Peer Reviewer

Opinion: Agree with Comments

Comments: Planning ministry does a good job by preparing this kind of multiyear projections in their Five Year Plan documents (FYPs).

<http://www.plancomm.gov.bd/7th-five-year-plan-2/> (<http://www.plancomm.gov.bd/7th-five-year-plan-2/>) <http://www.plancomm.gov.bd/sixth-five-year-plan/> (<http://www.plancomm.gov.bd/sixth-five-year-plan/>) However, the numerical linkage between the EBP and FYPs are not direct because our Govt. plans were overlooked for long time in other regimes. That time was dominated by PRSP model.

Government Reviewer

Opinion: Not Qualified

Researcher response: PR referred a very good planning document that Bangladesh is run under 7th Five Year Plan, 2016 - 2020 with the theme 'Accelerating Growth, Empowering Citizens', 2015. But it is not considered as PBS..

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: A PBS document is prepared but not published. Although the document is not made available to the public, a series of pre-budget consultations are held with the legislature, economists, business associations leaders, economic reporters, farmers and other civil society groups and relevant information is provided during these pre-budget consultations. That information provided includes discussion of the government's expenditure policies and priorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: A PBS document is prepared but not published. Although the document is not made available to the public, a series of pre-budget consultations are held with the legislature, economists, business associations leaders, economic reporters, farmers and other civil society groups and

relevant information is provided during these pre-budget consultations. The consultations include information related to the government's revenue policies and priorities.

Peer Reviewer

Opinion: Agree with Comments

Comments: Actually, we may consider five year plan documents as a substitute for PBS. But the main role of those nice documents are mostly limited to intellectual discussion led by planning ministry. This will require synchronization with Finance Division which leads the EBP in order to get a better outcome from Govt. effort. We may even go for option e.

Government Reviewer

Opinion: Not Qualified

Researcher response: PR referred a very good planning document that Bangladesh is run under 7th Five Year Plan, 2016 - 2020 with the theme 'Accelerating Growth, Empowering Citizens', 2015. But it is not considered as PBS. Based on OBS methodology, there is no justification for an "e" response

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: A PBS document is prepared but not published. Although the document is not made available to the public, a series of pre-budget consultations are held with the legislature, economists, business associations leaders, economic reporters, farmers and other civil society groups and relevant information is provided during these pre-budget consultations. The consultations include information about government borrowing and debt.

Peer Reviewer

Opinion: Agree with Comments

Comments: Actually, we may consider five year plan documents as a substitute for PBS. But the main role of those nice documents are mostly limited to intellectual discussion led by planning ministry. This will require synchronization with Finance Division which leads the EBP in order to get a better outcome from Govt. effort. We may even go for option e.

Government Reviewer

Opinion: Not Qualified

Researcher response: PR referred a very good planning document that Bangladesh is run under 7th Five Year Plan, 2016 - 2020 with the theme 'Accelerating Growth, Empowering Citizens', 2015. But it is not considered as PBS. Based on OBS methodology, there is no justification for an "e" response

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: A PBS document is prepared but not published. Although the document is not made available to the public, a series of pre-budget consultations are held with the legislature, economists, business associations leaders, economic reporters, farmers and other civil society groups and relevant information is provided during these pre-budget consultations. The consultations include information about multi-year expenditure estimates.

Peer Reviewer

Opinion: Agree with Comments

Comments: Actually, we may consider five year plan documents as a substitute for PBS. But the main role of those nice documents are mostly limited to intellectual discussion led by planning ministry. This will require synchronization with Finance Division which leads the EBP in order to get a better outcome from Govt. effort.

Government Reviewer

Opinion: Not Qualified

Researcher response: PR referred a very good planning document that Bangladesh is run under 7th Five Year Plan, 2016 - 2020 with the theme 'Accelerating Growth, Empowering Citizens', 2015. But it is not considered as PBS.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: Detailed ministry wise budget 2016-17 Appropriation Act 2016 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Comments: Researcher: Enacted budget is known as Appropriation Act 2016 (as per article 90 of the Constitution of the Government of Bangladesh) presents expenditure estimates by administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Appropriation Act 2016 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Comments: Researcher: Enacted budget is known as Appropriation Act 2016 (as per article 90 of the Constitution of the Government of Bangladesh) does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: Appropriation Act 2016 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Comments: Researcher: The Appropriations Act does not present revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Appropriation Act 2016 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Comments: Researcher: Enacted budget is known as Appropriation Act 2016 (as per article 90 of the Constitution of the Government of Bangladesh) does not present revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Appropriation Act 2016 http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliam...
(http://www.parliament.gov.bd/images/pdf/acts_of_10th_parliament/11th-session/Act-29.pdf)

Comments: Researcher: Enacted budget is known as Appropriation Act 2014(as per article 90 of the Constitution of the Government of Bangladesh) does not present any information on debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Citizens Budget was not produced or published.

Comments: Researcher: Citizens Budget had been produced in the past (e.g. Budget Made Easy 2013-14) and provided the core information. Budget Made Easy 2013-14, Page 16-20. (in Bengali) http://mof.gov.bd/en/budget/booklet/booklet_bn.pdf
(http://mof.gov.bd/en/budget/booklet/booklet_bn.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Citizens Budget was not produced or published

Comments: Researcher: Citizens Budget had been produced in the past (e.g. Budget Made Easy 2013-14) and was shared through publication in the Ministry of Finance website. Hard copy was also available in the Ministry of Finance. Budget Made Easy 2013-14 (only in Bengali) http://www.mof.gov.bd/en/budget/booklet/booklet_bn.pdf (http://www.mof.gov.bd/en/budget/booklet/booklet_bn.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Citizens Budget was not produced or published.

Comments: Researcher: Citizens Budget had been produced in the past (e.g. Budget Made Easy 2013-14) The executive received public opinion through Ministry of Finance Website ("Contact us") http://www.mof.gov.bd/en/index.php?option=com_dfcontact&Item... (http://www.mof.gov.bd/en/index.php?option=com_dfcontact&Itemid=84) Budget Made Easy 2013-14 (http://mof.gov.bd/en/budget/booklet/booklet_bn.pdf) (http://mof.gov.bd/en/budget/booklet/booklet_bn.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: A typo in the researcher's response need correction: The executive received public opinion through Ministry of Finance Website under the title "Contact us"

Government Reviewer

Opinion: Not Qualified

Researcher response: Typo pointed out by PR has been corrected.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Citizens Budget was not produced or published.

Comments: Researcher: Citizens Budget had been produced in the past (e.g. Budget Made Easy 2013-14) for the Enacted Budget only after approval of the budget in the parliament. Budget Made Easy 2013-14, Page 16-20, (in Bengali) http://mof.gov.bd/en/budget/booklet/booklet_bn.pdf (http://mof.gov.bd/en/budget/booklet/booklet_bn.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present expenditures according to all 3 classifications - administrative, economic and functional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present expenditure estimates for individual programs accounting for less than 2/3 of total expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present comparisons of actual year-to-date expenditures with estimates for the same period in the previous year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present sources of revenue by broad categories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position present individual sources of actual revenue accounting for more than 2/3 of all revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present comparisons of actual year-to-date revenues with estimates for the same period in the previous year.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present information related to Government borrowing and debt.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The IYRs are published too late after the end of the reporting period to satisfy OBS criteria for assessment. OBS criteria for timeliness of IYR reporting states that reports must be produced and made public within 3 months after the end of the reporting period. Monthly Report on Fiscal Position http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=68&Itemid=1)

Comments: Researcher: Note: Although they are published too late to meet OBS assessment criteria, Monthly Reports on Fiscal Position do present information related to the composition of Government debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

- d. (0) No, expenditure estimates have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Comments: Researcher: Although Mid-Year Review 2014-15 does not meet OBS criteria for being available to the public (since it is only available in hard copy and not on internet), it can be noted that the MYR document does present expenditure estimates. Mid-Year Review 2014-15, http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf (http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Comments: Researcher: Although Mid-Year Review 2014-15 does not meet OBS criteria for being available to the public (since it is only available in hard copy and not on internet), it can be noted that the MYR document does present expenditure estimates for some program (for example, see pp.12-31). Mid-Year Review 2014-15, http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf (http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Since the Mid-Year Review is not available online, and only in hard copy, it is assessed as being not publicly available. According to OBS methodology, this response is changed from 'c' to 'd'. Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Comments: Researcher: Although Mid-Year Review 2014-15 does not meet OBS criteria for being available to the public (since it is only available in hard copy and not on internet), it can be noted that the MYR document does present revenue data. Mid-Year Review 2014-15, http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf (http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Comments: Researcher: Although Mid-Year Review 2014-15 does not meet OBS criteria for being available to the public (since it is only available in hard copy and not on internet), it can be noted that the MYR document does present revenue data. Mid-Year Review 2014-15, http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf (http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Comments: Researcher: Although Mid-Year Review 2014-15 does not meet OBS criteria for being available to the public (since it is only available in hard copy and not on internet), it can be noted that the MYR document does present revenue data. Mid-Year Review 2014-15, http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf (http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The MYR document for FY 2015-16 MYR is only available in hard copy and therefore considered not publicly available, which by OBS methodology requires that a document be available on the internet.

Comments: Researcher: Although Mid-Year Review 2014-15 does not meet OBS criteria for being available to the public (since it is only available in hard copy and not on internet), it can be noted that the MYR document does present information related to Government borrowing and debt. Mid-Year Review 2014-15, http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf (http://mof.gov.bd/en/budget/me/mes_bn_july_dec_14.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER documentation presents estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. It should be noted, however, that the narrative discussion is limited to highlighting the amounts of selected differences without any explanation as to the underlying factors causing such differences. Year End Report on Fiscal Position: 2014-15 http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: Year-End Report presents expenditure estimates by all three expenditure classifications - administrative, economic, and functional classification. 1. Administrative classification: Appendix 1 - Non-development Expenditure (ministry-wise), pp.14-16 Appendix 2 - Development Expenditure (ministry-wise), pp.16-19 2. Economic classification: Table 5: Non-development Expenditure According to Economic Classification, p.7 3. Functional classification: Table 2: Sector-Wise Allocation and Utilization, p.2 Year End Report on Fiscal Position: 2014-15 http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=226&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: YER documentation does not present program-level estimates. Year- End Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: YER documentation does present estimates of the differences between the enacted levels and the actual outcome for all revenues, and a narrative discussion is included in Section 4.1 and 4.2. Table 8: Collection of Revenue, p.11 Figure 10: Revenue Collection (FY10 to FY15), p.12 Year - End Report on Fiscal Position 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: For cross-country consistency purposes, IBP revised the response from "b" to "a" as some narrative discussion is presented.****Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: YER documentation does present revenue estimates by category (such as tax and non-tax). Table 8: Collection of Revenue, p.11 Year -End Report on Fiscal Position 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

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

Answer: b. (67)

Sources: YER documentation presents data for individual sources of revenue accounting for more than two-thirds but not all revenue. Table 8: Collection of Revenue, p.11 Year-End Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: YER documentation provides information for 2 of the 6 core elements related to Government borrowing and debt. Information is provided for net borrowing and for interest payments. There is no substantive narrative discussion, and no information is provided for the Government's total debt burden, the domestic and external shares of total debt, interest rates or the maturity profile of the debt. 1. Net new borrowing: Table 9: Deficit and Financing, pp.13-14 2. Interest payments Table 4: Non-development Expenditure: Sector-Wise Allocation, p.5 Year-End Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: YER documentation does not present estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year. Year-End Fiscal Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Comments: Researcher: Note: While not part of YER documentation, extensive data and narrative discussion about FY2014-15 macroeconomic outcomes can be found in the Bangladesh Economic Review 2016, which is part of the EBP document. Bangladesh Economic Review 2016 http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=372&Itemid=1)

Peer Reviewer

Opinion: Agree with Comments

Comments: The initiative to conduct DSA and MTDS may be cited as a positive move towards that direction.

Government Reviewer

Opinion: Not Qualified

Researcher response: Yes, YER doesn't not a contain comparison of forecasts to actual outcomes. Not clear idea what PR referred DSA and MTDS

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: YER documentation does not provide information about the differences between the original estimates of non-financial data on inputs and the actual outcomes. Year-End Fiscal Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: YER documentation does not provide information about the differences between the original estimates of non-financial data on results and the actual outcomes. Year-End Fiscal Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor...
(http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: YER documentation does not provide information about the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcomes. Year-End Fiscal Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor...
(http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Comments: Researcher: For some relevant information, refer to Bangladesh Economic Review 2016 - Chapter 13 on Poverty Alleviation. Bangladesh Economic Review 2016 http://mof.gov.bd/en/index.php?option=com_content&view=artic... (http://mof.gov.bd/en/index.php?option=com_content&view=article&id=372&Itemid=1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: YER documentation does not provide information about the differences between original estimates of extra-budgetary funds and the actual outcomes. Year-End Fiscal Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor...
(http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: YER documentation does not include a financial statement. Nor is a set of financial statements released as a separate report'. Year - End Report 2014-15 http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20repor... (http://mof.gov.bd/en/budget/year_end_fiscal/year_end%20report_2014_15.pdf)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: Actually annual financial statement is released separately. Annual Financial Statement 2016-17 https://www.mof.gov.bd/en/index.php?option=com_content&view=... (https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=345&Itemid=1) This document is available online since 2005-06 both in Bangla and English.

Government Reviewer**Opinion:** Not Qualified

Researcher response: Yes, although the TITLE of the document cited by the PR SUGGESTS that it is a financial statement, the actual CONTENT of the AFS reflects its role as part of the EBP and does not provide the year-end information for BY as would be expected of an actual financial statements document.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: SAI has conducted all three types of audits (compliance, financial, or performance) but has not made them available to the public within time-frame (within 18 months after end of the financial year). The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: SAI has conducted audits (compliance, financial, or performance) but has not made them available to the public within time-frame (within 18 months after end of the financial year). The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: SAI has conducted all three types of audits (compliance, financial, or performance) but has not made them available to the public within time-frame (within 18 months after end of the financial year). The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: SAI has conducted all three types of audits (compliance, financial, or performance) but has not made them available to the public within time-frame (within 18 months after end of the financial year). The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Annual Report 2014 may be used as a reference. <http://www.cagbd.org/publication/AnnualReport2014.pdf> (<http://www.cagbd.org/publication/AnnualReport2014.pdf>)**Government Reviewer****Opinion:** Not Qualified**Researcher response:** I do acknowledge PR's comment that the Annual Report for FY2014 can offer some indicative information about audit reporting, the assessment for this question is based on reporting for FY 2015, which was produced and made publicly available with too long of a lag time to meet OBS criteria.**IBP comment:** Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** All audit findings must be replied by the offices concerned. And all ministries, divisions and other institutions must answer all audit observations made by the SAIs. All concerned must answer within the stipulated time, otherwise it might go to the Public Accounts Committee (PAC). However, these are not available to the public.**Comments:** Researcher: Note: SAI has conducted audits (compliance, financial, or performance) but has not made them available to the public within time-frame (within 18 months after end of the financial year). The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** This kind of accountability does not exist at this stage.**Government Reviewer****Opinion:** Not Qualified**Researcher response:** the executive does not report on steps it has taken to address audit findings.**IBP comment:** Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?**

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

Answer: d.**Sources:** Public Accounts Committee (PAC) reports publicly on most audit recommendations. Hard copies of Annual Report by Public Accounts Committee (PAC) are available upon request, but the report is not available online. Public Accounts Committee (PAC) 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. "The Public Accounts Committee (PAC) of Bangladesh Parliament derives its mandate from the Article- 76 of the Constitution of the People's Republic of Bangladesh and the Rule-233 of the Rules of Procedure of Parliament of the People's Republic of Bangladesh. The functions of PAC are to examine reports prepared by the Comptroller and Auditor General (CAG) with an aim to identifying financial issues to be resolved as well as making recommendations on how to improve performance in the future".**Comments:** Researcher: Note: SAI has conducted audits (compliance, financial, or performance) but has not made them available to the public within time-frame (within 18 months after end of the financial year). The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh <http://www.cagbd.org/in.php?cp=arlist&ty=4> (<http://www.cagbd.org/in.php?cp=arlist&ty=4>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: There is no IFI in Bangladesh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: There is no IFI in Bangladesh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI in Bangladesh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: There is no IFI in Bangladesh.

Comments: Researcher: There is no IFI in Bangladesh.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: A series of pre-budget consultations are held in Bangladesh between March and May every year (Budget is presented in the first/second week of June) with the parliamentary committee, economists, business associations leaders, economic reporters and other civil society groups etc. The discussions are open but not based on any pre-budget statement. as Bangladesh doesn't produce and publish pre-budget statement. The parliamentary committee debates budget policy but it does not approve recommendations for the upcoming budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year (2 June 2016). FY starts from 1 July.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: The legislature approves the Executive's Budget Proposal by 30th June every year before the start of the budget year in July.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: Article 89 of the Constitution of the Government of Bangladesh regarding procedure relating to Annual Financial Statement: (1) "So much of the annual financial statement as relates to expenditure charged upon the Consolidated Fund may be discussed in, but shall not be submitted to the vote of, Parliament". (2) "So much of the annual financial statement as relates to other expenditure shall be submitted to Parliament in the form of demands for grants, and Parliament shall have power to assent to or to refuse to assent to any demand, or to assent to it subject to a reduction of the amount specified therein".

Comments: Researcher: Article 89 of the Constitution of the Government of Bangladesh regarding procedure relating to Annual Financial Statement: (1) "So much of the annual financial statement as relates to expenditure charged upon the Consolidated Fund may be discussed in, but shall not be submitted to the vote of, Parliament". (2) "So much of the annual financial statement as relates to other expenditure shall be submitted to Parliament in the form of demands for grants, and Parliament shall have power to assent to or to refuse to assent to any demand, or to assent to it subject to a reduction of the amount specified therein".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: The parliament passed the Finance Bill-2016 on 29th June 2016 making some amendment to the tax-duty proposals. For example, the Finance Bill 2016 was passed curtailing tax at source on all export earnings. The tax at sources was reduced at 0.70 percent from the proposed 1.5 percent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: Parliamentary standing committee on Ministry of Finance examined the proposed Budget 2016-17, but it did not publish any report on this. The committee also took part in the budget discussions.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified**Researcher response:** Could not find any documents published on this.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: Parliamentary standing committee on different ministries (e.g. health, education) examined the proposed Budget 2016-17, but it did not publish any report on this. The committee also took part in the budget discussions.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Researcher response:** Could not find any documents published on this.

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: Parliamentary standing committee on Ministry of Finance examined in-year implementation, but it did not publish any report with findings and recommendations. Besides, 11 (Eleven) Bills referred by the Parliament to the committee have been scrutinized in the Committee.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Researcher response:** n/a

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: Article 14 of the Public Money and Budget Management Act 2009: The shift of funds between administrative units is subject to the pre-approval of the legislatures except for unforeseen expenses. The act was written in Bengali, hard copy of which is available to the public upon request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: Article 12 of the Public Money and Budget Management Act 2009: Finance Minister shall present a revised budget before the parliament. The act was written in Bengali, hard copy of which is available to the public upon request. Article 14 of Public Money and Budget Management Act: Fund transfer and re-appropriation.- (1) Without prior approval of the Parliament no fund shall be transferred or re-appropriated from one grant to another grant or from charged expenditure to other expenditure except from the unexpected expenditure head. Article 91 of Supplementary and Excess Grants of the Constitution of the Government of Bangladesh;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Article 12 of the Public Money and Budget Management Act 2009: Finance Minister shall present a revised budget before the parliament. The act was written in Bengali, hard copy of which is available to the public upon request. Article 91 of Supplementary and Excess Grants of the Constitution of the Government of Bangladesh;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Some of the audit reports are scrutinized by the Public Accounts Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: 127. (1) of the Constitution: There shall be a Comptroller and Auditor General of Bangladesh (hereinafter referred to as the Auditor General) who shall be appointed by the President. (2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor General shall be such as the President may, by order, determine.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Head of SAI has a constitutional position and therefore cannot be removed from his office except in like manner and on the like ground as a judge of the supreme court (Article 129 (2) of Bangladesh Constitution; 129 (2) of the constitution: The Auditor General shall not be removed from his office except in like manner and on the like grounds as a Judge of the 86[Supreme Court].

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The budget of the SAI is determined by the Ministry of Finance in consultation with SAI. It is presented to the parliament as a Charged Expenditure just for discussion but it is not dependent on the Parliament vote.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The SAI has full discretion in law to undertake those audits it may wish to. Please refer to Article 128 of the constitution. 128. (1) The public accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor General and for that purpose he or any person authorised by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Digital Audit Management System of the Office of the Comptroller and Auditor General (OCAG) of Bangladesh has been introduced on February 7, 2013 which includes Audit Management and Monitoring Systems (AMMS) and other Computer Assisted Audit Techniques (CAAATs).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

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

Answer: d.

Sources: The head or a senior staff member of the Supreme Audit Institution (SAI) rarely take part and testify in hearings of a committee of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: For cross-country consistency, the answer is revised from "c" to "d" as there is insufficient evidence to support a response of "c". *****Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: A series of pre-budget consultations are held with the legislatures, economists, business associations leaders, economic reporters, farmers and other civil society groups etc.exchanging views on the budget both at the national and local level.

Comments: Researcher: "In order to make budget making process more participatory and transparent, like previous years, I had a series of dialogues with the honourable standing committee members of parliament, renowned economists, professionals, business associations, NGO leaders, farmers, journalists and secretaries of all ministries and divisions." Finance Minister in the Budget speech 2016-17, P. 2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Please see media coverage on pre-budget discussionsNew AgeFiscal year 2016-17: Pre-budget discussion starts todayMarch 3, 2016 <http://archive.newagebd.net/208044/fiscal-year-2016-17-pre-b...> (<http://archive.newagebd.net/208044/fiscal-year-2016-17-pre-budget-discussion-starts-today/http://www.banglanews24.com/articles/50519/phttp://www.observerbd.com/2016/03/03/139523.php>)

IBP comment: For cross-country consistency, IBP revised the score from "a" to "c" based on the evidence that pre-budget consultations were held with invited stakeholders only. *****Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Finance Minister's meeting with farmers, physically challenged people, ethnic minority to have their views regarding problems and prospects of agriculture. local consultations (for example, meeting with farmers) are open to all, anyone can participate.

Comments: Researcher: "In order to make budget making process more participatory and transparent, like previous years, I had a series of dialogues with the honourable standing committee members of parliament, renowned economists, professionals, business associations, NGO leaders, farmers, journalists and secretaries of all ministries and divisions." Finance Minister in the Budget speech 2016-17, P. 2 Finance Minister's meeting with

farmers, physically challenged people, ethnic minority to have their views regarding problems and prospects of agriculture. local consultations (for example, meeting with farmers) are open to all, anyone can participate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: National Consultation on "Pre-Budget Discussion: Migrant Workers Perspective"<http://okup.org.bd/national-consultation-on-pre-budget-discu...> (<http://okup.org.bd/national-consultation-on-pre-budget-discussion-migrant-workers-perspective/>) Also see- "Mass demand raised from 45 Districts of Bangladesh in Pre-Budget Discussion Meeting 2016-2017 Demanding Pro-poor, Implementable, Transparent & Accountable Budget."

IBP comment: IBP revised the response to "b". The pre-budget discussions identified in Q. 125 were held the executive in March 2016. There is no evidence to suggest that executive took concrete steps to include vulnerable and under-represented parts of the population during the pre-budget discussions. *****Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: c. (33)

Sources: A series of pre-budget consultations are held during the budget formulation stage with the legislatures, economists, business associations leaders, economic reporters, farmers and other civil society groups etc.covering most of the topics mentioned above. Attached the report by the Daily New Age on <http://archive.newagebd.net/208044/fiscal-year-2016-17-pre-b...> (<http://archive.newagebd.net/208044/fiscal-year-2016-17-pre-budget-discussion-starts-today/>)

Comments: Researcher: "In order to make budget making process more participatory and transparent, like previous years, I had a series of dialogues with the honourable standing committee members of parliament, renowned economists, professionals, business associations, NGO leaders, farmers, journalists and secretaries of all ministries and divisions." Finance Minister in the Budget speech 2016-17, P. 2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Digital pre-budget discussion in March| banglanews24.com (<http://banglanews24.com>) Update: 2016-03-08<http://www.banglanews24.com/articles/50519/pNBR> (<http://www.banglanews24.com/articles/50519/pNBR>) PRE-BUDGET MEETING: Zero duty sought on fire safety equipment for all sectors<http://www.tritiyomatra.com/news/5437/local/2016/04/nbr-prebudget...> (<http://www.tritiyomatra.com/news/5437/local/2016/04/nbr-prebudget-meeting-zero-duty-sought-on-fire-safety-equipment-for-all-sectors>) Pre-Budget Talks Finance Minister sits today with economists The Daily Observer: Thursday, 3 March, 2016, <http://www.observerbd.com/2016/03/03/139523.php> (<http://www.observerbd.com/2016/03/03/139523.php>)

IBP comment: For cross-country consistency, based on the evidence cited by researcher, IBP revised the response from "b" to "c" as only key topics (1) Macroeconomic issues and (2) Revenue forecasts, policies and administration seem to be covered through the executive's engagement.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Community people and local government are heavily engaged at the local level through which members of the public and government officials exchange views on budget implementation (e.g. ward committee).

Comments: Researcher: Local community including representation of the Local Government to implement activities at the grass-root level. There is a Citizen Charter displayed at the front of the office. Project activities are displayed mentioning starting date, completion date and cost of the project. There is a division in the Ministry of Planning of the Government of Bangladesh "Implementation, Monitoring and Evaluation Division (IMED) that monitor the budget implementation. <http://www.imed.gov.bd/site/page/11a7a5ed-1ce5-4543-a78e-68135a524109/%E0%A6%AC%E0%A6%BE%E0%A6%9C%E0%A7%87%E0%A6%9F-%E0%A6%93-%E0%A6%AC%E0%A6%BE%E0%A6%B8%E0%A7%8D%E0%A6%A4%E0%A6%AC%E0%A6%BE%E0%A7%9F%E0%A6%A8-%E0%A6%AA%E0%A6%B0%E0%A6%BF%E0%A6%95%E0%A6%B2%E0%A7%8D%E0%A6%AA%E0%A6%A8%E0%A6%BE> In addition, guidelines are available for each program (attached a document earlier as an example).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Local level committee with active participation of community people select beneficiaries while implementing different social safety net programs in Bangladesh. Though the policy is written in Bengali, community people's participation has been ensured. Attached Old Age Allowance Implementation Manual, Bangladesh http://msw.portal.gov.bd/sites/default/files/files/msw.portal.gov.bd/policies/4e0cfae7_f703_4d86_a17b_94b9b9052db4/1%20Old%20Age%20Allowance%20Ir

IBP comment: For cross-country consistency, IBP revised the response from "a" to "d" as the question is asking for participation mechanisms that exist throughout the national budget process. No evidence was presented of the executive's engagement at the national level.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Local community including representation of vulnerable and underrepresented parts of the population (e.g., ward committee) to implement activities at the grass-root level.

Comments: Researcher: Community people and local government are heavily engaged at the local level through which members of the public and government officials exchange views on budget implementation (e.g. ward committee).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Local level committee with active participation of community people select beneficiaries while implementing different social safety net programs in Bangladesh. Though the policy is written in Bengali, community people's participation has been ensured. Attached Old Age Allowance Implementation Manual, Bangladesh http://msw.portal.gov.bd/sites/default/files/files/msw.portal.gov.bd/policies/4e0cfae7_f703_4d86_a17b_94b9b9052db4/1%20Old%20Age%20Allowance%20Ir

IBP comment: As reflected in Q. 128, in the absence of participation mechanisms existing at the national level, IBP revised the score from "a" to "b" for cross-country consistency.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances

2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Citizen engagements are ensured during the implementation of the annual budget covering most of the above mentioned topics. "In order to make budget making process more participatory and transparent, like previous years, I had a series of dialogues with the honourable standing committee members of parliament, renowned economists, professionals, business associations, NGO leaders, farmers, journalists and secretaries of all ministries and divisions." Finance Minister in the Budget Speech 2016-17, P. 2

Comments: Researcher: Citizen engagements are ensured during the implementation of the annual budget covering most of the above mentioned topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Local level committee with active participation of community people select beneficiaries while implementing different social safety net programs in Bangladesh. Though the policy is written in Bengali, community people's participation has been ensured. Attached Old Age Allowance Implementation Manual, Bangladesh <http://msw.portal.gov.bd/sites/default/files/files/msw.porta...>

(http://msw.portal.gov.bd/sites/default/files/files/msw.portal.gov.bd/policies/4e0cfae7_f703_4d86_a17b_94b9b9052db4/1%20Old%20Age%20Allowance%20Ir of finance also often sits with macroeconomic advisory panel to follow up the implementation of budget and discuss on ongoing macroeconomic issues.

IBP comment: As reflected in Q. 128, in the absence of participation mechanisms existing at the national level, IBP revised the score from "a" to "d" for cross-country consistency.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Adequate information are given in a timely manner while forming different committees with citizen engagements particularly at the implementation phase.

Comments: Researcher: Guidelines are available at the implementation level (attached Guidelines for social spending (widow allowance) as an example.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Comprehensive information are available in the guideline how to engage public. For example, all the implementation guidelines of social safety net programs are available in the website of Ministry of Social Welfare (in Bengali)<http://www.msw.gov.bd/site/view/policies/%E0%A6%AC%E0%A6%BE%...>
(<http://www.msw.gov.bd/site/view/policies/%E0%A6%AC%E0%A6%BE%E0%A6%B8%E0%A7%8D%E0%A6%A4%E0%A6%AC%E0%A6%BE%E0%A7%9F%E0%A6%A8%E0%A7%80%E0%A6%A4%E0%A6%BF%E0%A6%AE%E0%A6%BE%E0%A6%B2%E0%A6%BE>)

IBP comment: IBP revised the score from "b" to "c" based on cross country consistency. No evidence could be found to support the criteria that comprehensive information was provided in a timely manner to the invited stakeholders during the 2016/17 pre-budget discussions. IBP notes that the example provided by the researcher relates to the Ministry of Social Welfare rather than the Ministry of Finance. However, answer choice "c" was accepted due to the researcher's assessment that some information on the pre-budget consultations is included in the budget timetable (Q134)

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: A series of pre-budget consultations are held during the formulation of annual budget but the executive doesn't provide a written record which includes neither the list of the inputs received nor a report or summary on how they are used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Executive doesn't provide a written record which includes neither the list of the inputs received nor a report or summary on how they are used in monitoring the annual budget .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Call Circular 2 incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public, P25

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Public hearings are often held by the Parliamentary Standing Committee on Ministry of Finance during formulation of the budget.

Comments: Researcher: Public hearings are often held by the Parliamentary Standing Committee on Ministry of Finance during formulation of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: Parliamentary standing committees often hold public hearings in a limited scale. Please see section 3.7 of the attached document prepared by Transparency International Bangladesh https://www.ti-bangladesh.org/beta3/images/2015/es_nis_psc_15_en.p... (http://www.ti-bangladesh.org/beta3/images/2015/es_nis_psc_15_en.pdf) Additionally, the Metropolitan Chamber of Commerce (MCCI) organized a discussion meeting at the Chamber on its budget proposals for the National Budget 2016-2017 with some members of parliament on 26 May 2016. <http://www.mccibd.org/recent/pre-budget-discussion-mcci-s-bu...> (<http://www.mccibd.org/recent/pre-budget-discussion-mcci-s-budget-proposals.php>)

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature seeks input on most of the above-mentioned topics particularly at the pre-budget stage. "In order to make budget making process more participatory and transparent, like previous years, I had a series of dialogues with the honourable standing committee members of parliament, renowned economists, professionals, business associations, NGO leaders, farmers, journalists and secretaries of all ministries and divisions." Finance Minister in the Budget Speech 2016-17, P. 2

Comments: Researcher: Parliamentary committee is holding meetings with various citizen groups to discuss most of the issues mentioned in question 137 but the meeting minutes are not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: In a country like Bangladesh many things happen here but not well documented. Citizens are heavily engaged here at the pre-budget and approval stages. Please see the following newspaper report Pre-budget consultation begins Mar 27 at NBR covering macroeconomic issues, revenue forecasts, social spending policies etc. Pre budget discussion with the presence of the Chairman of Parliamentary Standing Committee on Ministry of Finance <https://www.youtube.com/watch?v=TAVNqHETmfkhttp://print.thef...> (<https://www.youtube.com/watch?v=TAVNqHETmfkhttp://print.thefinancialexpress-bd.com/2016/03/18/136794>)

IBP comment: Participation mechanisms used by the parliament should be cited to respond to this question. Based on the evidence cited by researcher, it is not clear which topics were discussed, hence IBP revised the response from "b" to "d". IBP notes that the examples cited by the researcher refer to participation implemented by the executive rather than the legislature.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature doesn't provide a written record which includes neither the list of the inputs received nor a report or summary on how they were used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The SAI doesn't maintain any formal mechanisms through which the public can suggest issues/topics to include in its audit program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The SAI doesn't maintain any formal mechanisms through which the public can suggest issues/topics to include in its audit program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The SAI doesn't maintain any formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Bangladesh for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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